

**State of Iowa**

**1924**

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**REPORT OF THE**

**AUDITOR OF STATE**

**FOR THE**

**Biennial Period Ending June 30, 1924**

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**PART I—Finances of the State**  
**PART II—County Auditing Department**  
**PART III—Building and Loan Department**

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**GLENN C. HAYNES**  
**Auditor**

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Published by  
**THE STATE OF IOWA**  
Des Moines

# AUDITOR OF STATE'S DEPARTMENT

Glenn C. Haynes	Auditor of State	Cerro Gordo County
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George Gallardo	Chief Clerk, Municipal Accounting Dept.	Polk County
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James Merritt	Assistant Accountant	Appanoose County
F. ed Porter	General Clerk	Polk County
Katherine Southworth	Clerk	Polk County
Faye Gordon	Warrant Clerk	Polk County
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George W. Conley	Municipal Examiner	Linn County
George E. Turner	Assistant Municipal Examiner	Polk County
Homer W. Gardner	Assistant Municipal Examiner	Case County
Frank Spence, Jr.	Assistant Municipal Examiner	Case County

## AUDITORS OF IOWA

Name	County	Term
Jesse Williams, Territorial	Jefferson	Jan. 14, 1840, to Jan. 23, 1843
William L. Gilbert, Territorial		Jan. 23, 1843, to Dec. 4, 1845
Robert M. Sargent, Territorial		Dec. 4, 1845, to Dec. 2, 1850
Joseph T. Faine, State	Des Moines	Dec. 2, 1850, to Dec. 4, 1854
William Pattie	Bremer	Dec. 4, 1854, to Sept. 22, 1855
Andrew J. Stevens	Polk	Sept. 22, 1855, to Jan. 3, 1859
John Pattie	Bremer	Jan. 3, 1859, to Jan. 2, 1865
Jonathan W. Cattell	Cedar	Jan. 2, 1865, to Jan. 1871
John A. Elliott	Midland	Jan. 1871, to Jan. 1875
John Russell	Jones	Jan. 1875, to Jan. 1881
Buren R. Sherman	Benton	Jan. 1881, to Jan. 1885
William V. Lucas	Cerro Gordo	Jan. 1885, to Mar. 19, 1886
John L. Brown	Lucas	Mar. 19, 1886, to Apr. 13, 1886
Jonathan W. Cattell	Polk	Apr. 13, 1886, to July 14, 1886
John L. Brown	Lucas	July 14, 1886, to Jan. 3, 1887
Charles Boardley	Des Moines	Jan. 3, 1887, to Jan. 2, 1893
John L. Brown	Lucas	Jan. 2, 1893, to Jan. 2, 1899
James A. Lyons	Guthrie	Jan. 2, 1899, to Jan. 5, 1903
Cornelius G. McCarthy	Story	Jan. 5, 1903, to Jan. 4, 1909
Frank F. Merriam	Delaware	Jan. 4, 1909, to Jan. 1, 1915
B. F. Carroll	Davis	Jan. 1, 1915, to Jan. 1, 1921
John L. Bleakly	Ida	Jan. 1, 1921, to
Frank S. Shaw	Tama	
Glenn C. Haynes	Cerro Gordo	

## LETTER OF TRANSMITTAL

Hon. N. E. Kendall, Governor of Iowa:

Sir: I have the honor to transmit herewith, in accordance with the provisions of law, my report as Auditor of State for the biennial period July, 1922, to June 30, 1924.

GLENN C. HAYNES,  
Auditor of State.

Des Moines, August 30, 1924.



# REPORT OF THE AUDITOR OF STATE

## FINANCES OF THE STATE

The financial transactions of the state have kept pace with the development of other business within its borders, as well as in other parts of the country, and show a material increase compared with those set out in previous reports of the department. The receipts for the biennium reported on herein show an increase of \$11,749,462.22 over those of the last fiscal period and the disbursements exceed those for the latter period by \$6,637,039.67. The number of auditor's warrants issued increased from 100,526 in the preceding period to 138,697 during the fiscal biennium ended June 30, 1924. Transactions in the bonus fund are not included in these comparisons.

As required by law, estimates of receipts and disbursements of the general fund for the biennium beginning July 1, 1925, are made in the appropriate tables. No attempt is made to make similar estimates for the several trust funds, inasmuch as the expenditure thereof is in all cases limited to the receipts. Neither is allowance made for any extraordinary appropriations or material increases in revenue or disbursements which may be authorized by the forty-first general assembly.

### PAYMENT OF SOLDIERS' BONUS

In accordance with the provisions of Chapter 332, Laws of the Thirty-ninth General Assembly, the state of Iowa on June 4, 1923, began paying a bonus to those service men and women and surviving dependents entitled thereto, on which day the first funds from the sale of bonds became available. During the months of June, July and August 75,100 bonus warrants were issued, aggregating \$14,856,317.40. On June 30, 1924, 99,400 warrants, aggregating \$19,276,863.33, had been issued, disbursements of the fund being made as fast as claims were approved by the Bonus Board. The burden of the additional work entailed in efficiently handling the disbursements fell upon the regular employees of this office, although it was necessary to employ a small amount of additional help to write warrants for a short time during the rush.

### SEPARATION OF TRUST FUNDS

Previous to July 1, 1923, all monies received by the treasurer of state were credited to the "General Fund," regardless of the fact

that certain parts of it were collected for specific purposes and the expenditure for those purposes limited or restricted to the funds so deposited in the treasury. Inasmuch as these latter funds were not available to defray expenditures for general purposes in accordance with the existing appropriation acts of the general assembly, they were, on that date in this department, set up in separate accounts classified as "Trust Funds," and since that date, expenditures therefrom have been made on warrants of a separate and distinct series. In accordance with the direction of the executive council, the treasurer of state followed the same procedure about a month later, and the intervening transactions were subsequently reconciled. It is believed that the changes thus made assisted materially in getting the state's finances in proper shape for the consideration of the general assembly and the preparation of the budget.

## APPROPRIATIONS

House File No. 8, as passed by the fortieth general assembly, extra session, requires the auditor to make a separate report of standing appropriations to the members of the general assembly. This report will be transmitted at the proper time. If a careful study of the various appropriations is made, it will be seen that there is a wide variance in the language used in the appropriation sections, serious doubt arising in many cases as to whether or not an appropriation is actually made, as required by the constitution. Payments under the vague authorities have been made and continued by this and preceding administrations on the assumption of an intent of the legislature to authorize the expenditures, but there is no reason for the continuance of the practice. It is urged that in the revision of appropriations necessitated in the consideration of the budget that the wording of the appropriation sections be made definite and specific.

The citizens of the state have a right to expect that the report of the Auditor of State shall show the safeguarding of public money and public credit so far as the report provides a check upon the cash transactions through the state treasury. In the appropriate tables following cash reconciliements for the several state funds are shown. It is hoped that under the supervision of the Director of the Budget that a better system of accounts can be installed in the various state offices. The suggestion is made that closer cooperation of the offices of Auditor of State and Treasurer of State will lead to greater efficiency in the conduct of the state's business.

TABLE NO. 1—GENERAL REVENUE RECEIPTS  
Receipts During Biennial Period Ending June 30, 1924.

	First year	Second year	Total	Estimated receipts for biennial period ending June 30, 1927
General state tax and interest on delinquent tax from counties	\$10,655,259.12	\$7,815,578.63	\$18,470,837.75	\$18,470,837.75
From counties for clothing for deaf and blind	41,423.11	46,019.88	87,442.99	85,000.00
From counties for support of epileptic	35,897.12	91,014.75	126,911.87	175,000.00
From counties for support of insane	1,297,715.23	1,302,415.21	2,600,130.44	2,500,000.00
From counties for support of orphanage	59,466.70	72,866.70	132,333.40	135,000.00
From counties for support of tubercular patients	169,317.52	205,551.70	374,869.22	385,000.00
Support of hospitals in state institutions	37,722.27	18,494.21	56,216.48	60,000.00
Psychopathic hospital, care of private patients	8,372.42	12,200.42	20,572.84	24,000.00
SPECIAL TAXES				
Cigarette sales tax	643,064.34	700,078.15	1,343,142.49	1,400,000.00
Equipment tax	30,432.94	30,992.43	61,425.37	60,000.00
Interruption tax	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00
Insurance companies tax (United States)	118,322.55	112,579.72	230,902.27	225,000.00
Insurance companies tax (Foreign)	934,781.14	1,063,540.62	1,998,321.76	2,000,000.00
Itinerant physicians	26,610.04	259.00	26,869.04	25,000.00
Itinerant physicians	1,000.00	750.00	1,750.00	1,500.00
FEES FROM OFFICES				
Agricultural department of	2.50	185,203.81	185,206.31	375,000.00
Attorney General	124.09	251.67	375.76	250.00
Auditor of State	19.28	1,362.15	1,381.43	800.00
Chief of prison	41.00	385.00	426.00	100.00
Auditor of State, building and loan and capital payment investment companies	38.40	40.96	79.36	100.00
Banking department	77,000.00	Trust	77,000.00	77,000.00
Board of accountancy	50.00	Trust	50.00	50.00
Board of chiropractic examiners	3,600.00	Trust	3,600.00	3,500.00
Board of dental examiners	62.50	Trust	62.50	100.00
Board of educational examiners	2,118.63	Trust	2,118.63	4,000.00
Board of embalming examiners	21,389.03	Trust	21,389.03	4,000.00
Board of engineering examiners	2,102.00	Trust	2,102.00	4,000.00
Board of health	4,351.50	Trust	4,351.50	4,000.00
Board of medical examiners	4,278.00	Trust	4,278.00	8,000.00
Board of mine examiners	916.00	Trust	916.00	1,000.00
Board of nurse examiners	2,489.00	Trust	2,489.00	4,000.00
Board of optometry examiners	1,284.00	Trust	1,284.00	2,000.00

Board of pathology examiners	140.00	Trust	140.00	200.00
Board of veterinary examiners	1,000.00	Trust	1,000.00	3,000.00
Bureau of venereal disease control	5,151.84	2,655.15	7,806.99	10,000.00
Chief of prison	26.00	Trust	26.00	10,000.00
Chief of prison	5,333.31	5,313.30	10,646.61	10,000.00
Chief of prison	99.22	2,655.15	2,754.37	7,500.00
Duty and food commissioner	2,211.50	2,211.50	4,423.00	4,500.00
Executive council	10,582.00	Trust	10,582.00	10,000.00
Entomologist	129,382.02	Trust	129,382.02	10,000.00
Fish and game, hunting license	37.01	81.05	118.06	100.00
Fish and game, hunting license	5,670.00	31,585.00	37,255.00	35,000.00
Geologist	118.10	240.75	358.85	150.00
Governor, official fee	22,861.75	45.00	22,906.75	150.00
Historical department	10.00	Trust	10.00	10.00
Hotel inspection	119,562.02	125,224.23	244,786.25	250,000.00
Insurance department (Contingent)	122,403.42	224,402.05	346,805.47	350,000.00
Insurance department (General fee)	7,500.00	8.15	7,508.15	7,500.00
Library commission	7,500.00	Trust	7,500.00	7,500.00
Motor vehicle receipts	144,656.31	Trust	144,656.31	144,656.31
Motor vehicle, secretary of state receipts	7,739,275.00	Trust	7,739,275.00	7,739,275.00
Motor vehicle, secretary of state receipts	1,758.32	Trust	1,758.32	1,758.32
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Motor vehicle, secretary of state receipts	7,739,275.00	Trust	7,739,275.00	7,739,275.00
Motor vehicle, secretary of state receipts	1,758.32	Trust	1,758.32	1,758.32
Motor vehicle, secretary of state receipts	7,739,275.00	Trust	7,739,275.00	7,739,275.00
Motor vehicle, secretary of state receipts	1,758.32	Trust	1,758.32	1,758.32
Motor vehicle, secretary of state receipts	7,739,275.00	Trust	7,739,275.00	7,739,275.00
Motor vehicle, secretary of state receipts	1,758.32	Trust	1,758.32	1,758.32
Motor vehicle, secretary of state receipts	7,739,275.00	Trust	7,739,275.00	7,739,275.00
Motor vehicle, secretary of state receipts	1,758.32	Trust	1,758.32	1,758.32
Motor vehicle, secretary of state receipts	7,739,275.00	Trust	7,739,275.00	7,739,275.00
Motor vehicle, secretary of state receipts	1,758.32	Trust	1,758.32	1,758.32



TABLE NO. 1—GENERAL REVENUE RECEIPTS—Continued.

	First year	Second year	Total	Estimated receipts for biennium ending June 30, 1927
Dispersant, schedule	\$ 3,721.31	\$ 12,514.45	\$ 16,235.77	\$ 6,100.00
Executive capital sale of old material	1,787.20	3,800.71	5,587.91	15,000.00
Excess receipts	47.50	5,069.21	5,116.71	47
Fire Marshal	22,437.46	182,759.86	205,197.32	250,000.00
Fort Madison, refund	228,864.82	255,216.52	484,081.34	484,081.34
Gaswood, refund	9,071.47	5,722.75	14,794.22	14,800.00
Highway commission, miscellaneous	418,566.46	Trust	418,566.46	500.00
Industrial tax, refund	8,025.45	10,755.46	18,780.91	8,025.45
Insurance tax, refund	43,296.00	44,412.31	87,708.31	43,296.00
Land tax, refund	2,212.28	4,217.42	6,429.70	2,212.28
Manufacture, refund	18,441.21	37,055.13	55,496.34	18,441.21
Maritime tax, refund	37,379.43	37,257.13	74,636.56	37,379.43
Miscellaneous, refund	1,538,031.26	Trust	1,538,031.26	1,538,031.26
National guard, support	5,863.16	21,971.61	27,834.77	5,863.16
Postage, refund	138,044.26	27,560.84	165,605.10	138,044.26
Revenue, refund	14,675.94	15,422.80	30,098.74	14,675.94
State of Kansas, refund	2,445.21	2,411.92	4,857.13	2,445.21
State public works, donations	28,758.27	Trust	28,758.27	28,758.27
Tabular, refund	829,342,965.99	\$14,379,459.62	\$83,322,425.62	\$11,005,399.00
Wardwood, refund	843,562,606.22	Trust	843,562,606.22	843,562,606.22
Wardwood, refund	5,217,800.27	Trust	5,217,800.27	5,217,800.27
Wardwood, refund	848,792,139.26	Trust	848,792,139.26	848,792,139.26
Wardwood, refund	844,449,227.41	Trust	844,449,227.41	844,449,227.41
Wardwood, refund	2,402,579.47	Trust	2,402,579.47	2,402,579.47
Wardwood, refund	848,792,139.26	Trust	848,792,139.26	848,792,139.26

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TABLE NO. 2  
Trust Fund Receipts

	Fiscal year ending June 30, 1924
Banking Department	\$80,000.00
Board of Accountancy	263.00
Board of Charitable Examiners	4,780.80
Board of Dental Examiners	1,553.00
Board of Embroiders Examiners	2,378.00
Board of Engineering Examiners	738.47
Board of Educational Examiners	22,508.53
Board of Medical Examiners	1,163.00
Board of Nurses Examiners	2,596.00
Board of Optometry Examiners	982.00
Board of Podiatry Examiners	221.00
Fish and Game	
Boundary Water	5,615.30
Hunter's License	138,612.00
Highway Commission	
Maintenance	544,399.82
Hotel Inspection	2,901.50
Motor Vehicle License fees	
Receipts	1,696.06
Secretary of State Receipts	101,984.79
County	8,640,344.36
Miscellaneous	33.00
National Guard Permanent Improvement	6,821.18
Penning Inspection	71.00
Primary Road Fund—Federal Aid	3,700,641.22
—Interest	4,403.34
—Refunds	1,390,433.59
Total Receipts	14,722,614.94
RECONCILIATION TRUST FUNDS CASH	
Total Receipts	\$14,722,614.94
Balance on hand July 1, 1923	1,361,322.28
Total to be Accounted for	16,084,937.22
Disbursements:	
Auditors warrants redeemed during biennium	\$14,211,684.70
Balance transferred to trust fund July 1, 1925	1,872,652.32
Total	\$16,084,337.02



TABLE NO. 3—PART 1—GENERAL REVENUE EXPENDITURES

Warrants Issued During Biennial Period Ending June 30, 1922, and Estimate of Expenditures July 1, 1925, to June 30, 1927

	Warrants issued during the biennial period ending June 30, 1924			Expenditures to be defrayed from the treasury during the period July 1, 1925, to June 30, 1927		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Agricultural Society:</b>						
State aid.....	\$ 168,862.01	\$ 169,845.21	\$ 338,708.22	\$ 340,000.00	d	.....
Total.....	\$ 168,862.01	\$ 169,845.21	\$ 338,708.22	.....	.....	.....
<b>Agriculture, Department of:</b>						
Expense of organization.....	\$ 994.81	\$ 605.65	\$ 1,600.46	\$ 30,000.00	.....	\$ 30,000.00
Salaries.....	.....	101,951.00	101,951.00	220,000.00	.....	220,000.00
Total.....	\$ 994.81	\$ 102,556.65	\$ 103,551.46	.....	.....	.....
<b>Attorney General:</b>						
Salaries.....	\$ 26,916.46	\$ 27,547.75	\$ 54,464.21	\$ 59,800.00	.....	\$ 59,800.00
Contingent.....	1,727.18	3,869.70	5,596.88	15,000.00	.....	15,000.00
Traveling expense.....	1,725.18	1,825.73	3,550.91	4,000.00	.....	4,000.00
Special peace officers—salaries and expenses.....	31,897.85	27,200.65	59,098.50	75,000.00	.....	75,000.00
Cigarette inspectors—salaries and expenses.....	.....	8,289.40	8,289.40	20,000.00	.....	20,000.00
Total.....	\$ 62,266.67	\$ 68,733.23	\$ 130,999.90	.....	.....	.....
<b>Auditor of State:</b>						
Salaries.....	\$ 25,144.98	\$ 26,456.71	\$ 51,601.69	\$ 57,600.00	.....	\$ 57,600.00
Contingent.....	1,086.00	877.82	1,963.82	3,600.00	.....	3,600.00
County examiners—state expense.....	684.54	671.47	1,356.01	.....	.....	.....
County examiners—county expense.....	59,539.35	71,998.13	131,537.48	f	d	.....
Municipal examiners—per diem and expenses.....	17,436.02	20,715.26	38,151.28	.....	.....	.....
Traveling expense.....	99.16	.....	99.16	8,000.00	.....	8,000.00
Total.....	\$ 103,981.05	\$ 120,719.39	\$ 224,700.44	.....	.....	.....
<b>Bacteriological laboratory:</b>						
Salaries and expense.....	\$ 16,616.85	\$ 15,519.17	\$ 32,136.02	g	.....	.....
Total.....	\$ 16,616.85	\$ 15,519.17	\$ 32,136.02	.....	.....	.....

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Expenditures to be defrayed from the treasury during the period July 1, 1925, to June 30, 1927		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Banking Department:</b>						
Salaries and expense.....	\$ 76,205.93	a	\$ 76,205.93			
Total.....	\$ 76,205.93		\$ 76,205.93			
<b>Board of Accountancy:</b>						
Per diem and expense.....	\$ 30.64	a	\$ 30.64			
Total.....	\$ 30.64		\$ 30.64			
<b>Board of Agriculture:</b>						
Salary—clerk—janitor.....	\$ 1,196.22		\$ 1,196.22			
Support of office.....	2,400.00		2,400.00			
Insurance and improvement of buildings.....	1,000.00	\$ 1,000.00	2,000.00	\$ 2,000.00		\$ 2,000.00
Maintenance, repairs and improvement (I. S. F.).....		15,000.00	15,000.00			
Completion of sheep barn.....	35,000.00		35,000.00			
Total.....	\$ 39,596.22	\$ 16,000.00	\$ 55,596.22			
<b>Board of Arbitration:</b>						
Per diem and expense.....				\$ 350.00		\$ 350.00
Total.....						
<b>Board of Chiropractic Examiners:</b>						
Per diem and expense.....	\$ 3,228.28	a	\$ 3,228.28	\$ 5,000.00	d	
Total.....	\$ 3,228.28		\$ 3,228.28			
<b>Board of Conservation:</b>						
Salary assistant secretary.....	\$ 2,400.00		\$ 2,400.00			
Total.....	\$ 2,400.00		\$ 2,400.00			
<b>Board of Control:</b>						
Salaries.....	\$ 51,946.59	\$ 52,759.73	\$ 104,706.32	\$ 104,880.00		\$ 104,880.00
Traveling expense—members and employees.....	6,555.25	4,080.01	10,635.26	10,000.00		10,000.00
Contingent.....	2,165.69	1,967.17	4,132.86	4,000.00		4,000.00
Tuberculosis expense.....	4,761.07	4,029.99	8,791.06	10,000.00		10,000.00
Inspection of hospitals.....	2,600.40	2,520.13	5,120.53	6,000.00		6,000.00

State agents, expense.....	\$ 8,687.01	9,131.81	17,818.82	18,000.00		18,000.00
Medical attention, friendless girls.....	875.00	1,300.00	2,175.00	5,000.00		5,000.00
Quarterly conference—expense.....	166.08	134.49	300.57	500.00		500.00
Fare and incidentals—expense of return.....	18.85	129.96	148.81			
Total.....	\$ 77,781.94	\$ 76,049.39	\$ 153,831.33			
<b>Board of Dental Examiners:</b>						
Per diem and expense.....	\$ 2,360.01	a	\$ 2,360.01	\$ 2,000.00	d	
Total.....	\$ 2,360.01		\$ 2,360.01			
<b>Board of Education:</b>						
Salaries of employees.....	\$ 17,266.06	\$ 16,652.77	\$ 33,918.83	\$ 36,800.00		\$ 36,800.00
Members per diem and expense.....	3,929.40	9,735.37	13,664.77	12,000.00		12,000.00
Traveling expense—finance committee and assistants.....	2,974.14	3,355.65	6,329.79	12,000.00	d	
Miscellaneous, telephone, telegraph, etc.....	256.32	66.86	323.18	500.00		500.00
Instruction of deaf children—state aid.....	7,168.00	9,920.00	17,088.00	19,000.00	d	
Material for manufacture of garments.....	2,313.28	405.49	2,718.77			
Compulsory education of blind and deaf children—expense.....		2,702.67	5,015.95	6,000.00		6,000.00
Maternity and infancy.....		42,427.20	42,427.20	42,427.20		42,427.20
Instruction deaf children—reimbursement.....		600.00	600.00			
Total.....	\$ 33,885.20	\$ 85,864.01	\$ 119,750.21			
<b>Board of Engineering Examiners:</b>						
Per diem and expense.....	2,738.52	a	2,738.52			
Total.....	\$ 2,738.52		\$ 2,738.52			
<b>Board of Health:</b>						
Salaries.....	\$ 20,485.62	\$ 16,900.00	\$ 37,385.62	\$ 43,400.00		\$ 43,400.00
Contingent and expense.....	5,073.84	6,975.58	12,049.42	20,000.00		20,000.00
Antitoxin department—expense.....	1,983.71	1,409.40	3,393.11	4,000.00		4,000.00
Vital statistics—salary and expense.....	7,160.89	8,543.82	15,704.71	20,000.00		20,000.00
Embalmer's department.....	1,234.44	a	1,234.44	2,000.00	d	
Nurses' department—per diem and expense.....	1,393.36	a	1,393.36	2,000.00	d	
Housing department—sanitary investigation—expense.....	4,339.39	5,304.67	9,644.06	10,000.00		10,000.00
Total.....	\$ 41,675.25	\$ 39,133.47	\$ 80,808.72			
<b>Board Medical Examiners:</b>						
Expense.....	\$ 1,417.03	a	\$ 1,417.03	\$ 2,000.00	d	
Total.....	\$ 1,417.03		\$ 1,417.03			
<b>Board of Optometry Examiners:</b>						
Per diem and expense.....	\$ 421.65	a	\$ 421.65	\$ 1,000.00	d	
Total.....	\$ 421.65		\$ 421.65			



## REPORT OF AUDITOR OF STATE

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924		Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
	First year	Second year				
<b>Board of Pardon:</b>						
Salaries	\$ 11,000.00	\$ 20,216.88	\$ 31,816.88	\$ 41,600.00		\$ 41,600.00
Members (per diem and expense)	12,481.34	8,207.34	12,688.68	2,000.00		2,000.00
Traveling expense (employees)	6,859.74	1,885.58	8,745.32	20,000.00		20,000.00
Members' traveling expense—parole cases		32.66	32.66			
Benefit Room Seward		2,000.00	2,000.00			
<b>Total</b>	\$ 31,011.78	\$ 33,046.59	\$ 64,058.37			
<b>Board Penitentiary Examiners:</b>						
Per diem and expense	\$ 179.86	"	\$ 179.86	\$ 350.00	d	
<b>Total</b>	\$ 179.86		\$ 179.86			
<b>Bureau Board:</b>						
Salaries and expense (Ch. 277—40th G. A.)	\$ 19,999.55		\$ 19,999.55			
<b>Total</b>	\$ 19,999.55		\$ 19,999.55			
<b>Beef Cattle Producers Association:</b>						
Salary and expense	\$ 5,473.29	\$ 6,182.76	\$ 11,656.05	\$ 12,500.00		\$ 12,500.00
<b>Total</b>	\$ 5,473.29	\$ 6,182.76	\$ 11,656.05			
<b>Bureau of Labor:</b>						
Salaries	\$ 16,242.50	\$ 18,131.85	\$ 34,374.35	\$ 38,400.00		\$ 38,400.00
Traveling expense	3,499.25	3,228.70	6,727.95	8,000.00	\$ 8,000.00	
<b>Total</b>	\$ 19,741.75	\$ 21,360.55	\$ 41,102.30			
<b>Bureau Venereal Disease Control:</b>						
Salaries and expense	\$ 27,530.74	\$ e 32,917.94	\$ 59,578.68	\$ 50,000.00		\$ 50,000.00
<b>Total</b>	\$ 27,530.74	\$ 32,917.94	\$ 59,578.68			

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## REPORT OF AUDITOR OF STATE

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
	First year	Second year					
Dairy and Food:							
Salaries.....	\$ 58,610.86			\$ 58,610.86			
Inspectors per diem.....	9,305.62			10,190.62			
Contingents.....	182.30			2,077.27			
Expenses.....	34,313.96			66,165.11			
Total.....	\$ 102,612.74	\$ 37,882.42		\$ 140,555.16			
Director of the Budget:							
Salaries and expense.....				None	\$ 45,000.00		\$ 45,000.00
District Court:							
Salaries.....	\$ 258,813.57	\$ 267,477.03		\$ 526,290.60	\$ 536,000.00		
Traveling expense.....	22,332.91	35,842.13		48,295.04	50,000.00		
Travelling expense (outside district).....	823.75	403.31		1,227.06	1,000.00		
Total.....	\$ 282,000.23	\$ 263,822.47		\$ 575,822.70			
Educational Board of Examiners:							
Per diem and expense.....	\$ 24,000.74			\$ 24,000.74			
Total.....	\$ 24,000.74			\$ 24,000.74			
Entomologist:							
Per diem and expense.....	\$ 6,245.86	\$ 6,087.34		\$ 12,333.20	\$ 13,000.00		\$ 13,000.00
Total.....	\$ 6,245.86	\$ 6,087.34		\$ 12,333.20			
Executive Council:							
Salaries.....	\$ 22,943.36	\$ 24,000.00		\$ 47,403.36	\$ 50,500.00		\$ 50,500.00
Per diem and traveling expense.....	1,000.00	1,000.00		2,000.00	2,000.00		2,000.00
Telephone, telegraph, water, repairs, etc.....	6,618.92	186,118.07		192,736.99	225,000.00		225,000.00
Food.....	24,972.51			24,972.51			
Repairs and improvements.....	1,401.22			1,401.22			
Traveling expense.....	108,808.43	32,321.23		141,129.66	50,000.00		50,000.00
Meals and improvement machinery—freight and express.....	1,112.21	1,018.13		2,130.34	1,500.00		1,500.00
Miscellaneous.....	112.50			112.50	3,500.00		3,500.00
Special assistance.....							

## FINANCES OF THE STATE

Comptroller and traveling expense—accountants and special.....	2,587.49	2,587.49		2,587.49	1,500.00		1,500.00
Traveling expense.....					2,500.00		2,500.00
Dual age of lakes.....	9,788.98	9,792.23		19,581.21			
G. A. R. encampment expense.....	19,985.66			19,985.66			
Governor's conference.....	250.00			250.00			
Incidental expense (no appropriation).....	1,300.72			1,300.72			
Incidental expense.....	13,394.41	2,518.81		15,913.22	3,000.00		3,000.00
Cattle, state case.....	15,245.42	8,423.40		23,668.81	20,000.00		20,000.00
Great Lakes-S. Lawrence project.....	4,994.56	4,968.41		9,962.97	10,000.00		10,000.00
Improvement of highways.....	757.63	24,053.22		24,810.85	2,000.00		2,000.00
Improvement of highways.....	1,412.21			1,412.21			
Improvement of highways.....	135.20	1,350.00		1,485.20			
Improvement of highways.....		5,059.31		5,059.31	25,000.00		25,000.00
Maintenance—improvement of state capital.....							
Total.....	\$ 327,911.21	\$ 280,394.75		\$ 617,305.96			
Express, freight and drayage.....							
Express, freight and drayage.....	\$ 2,472.45	\$ 2,676.57		\$ 6,149.02	\$ 10,000.00		\$ 10,000.00
Total.....	\$ 2,472.45	\$ 2,676.57		\$ 6,149.02			
Farmers Institute:							
State aid.....	\$ 4,417.56	\$ 4,716.92		\$ 9,134.48	\$ 10,000.00		\$ 10,000.00
Total.....	\$ 4,417.56	\$ 4,716.92		\$ 9,134.48			
Federal Aid Engineering:							
State aid.....	\$ 334,394.29			\$ 334,394.29			
Total.....	\$ 334,394.29			\$ 334,394.29			
Fish and Game:							
Salaries and expense.....	\$ 113,661.66			\$ 113,661.66			
Boundary waters expense.....	10,787.89			10,787.89			
Total.....	\$ 124,449.55			\$ 124,449.55			
Fire Marshal:							
Salaries.....	\$ 9,800.00	\$ 9,725.00		\$ 19,525.00	\$ 19,000.00		\$ 19,000.00
Expense, traveling expense and fees.....	6,533.76	6,533.52		13,067.28	12,000.00		12,000.00
Contingents.....	287.00	131.10		418.10	2,000.00		2,000.00
Total.....	\$ 16,745.52	\$ 16,400.62		\$ 33,155.44			
G. A. R. Support:							
Support.....	\$ 750.00	\$ 750.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00
Total.....	\$ 750.00	\$ 750.00		\$ 1,500.00			

TABLE NO. 3—PART 1—Continued

	Warrants issued during the bi-monthly period ending June 30, 1924		Expenditures to be defrayed from the treasury during the period July 1, 1923, to June 30, 1927	
	First year	Second year	Total	Estimated amount provided for by existing appropriations
General Assembly (28th):				
Hathout investigation—witness fees	\$ 56.50		\$ 56.50	
Total	\$ 56.50		\$ 56.50	
General Assembly (30th):				
Joint committee on tax revision—expense	\$ 3,315.37		\$ 3,315.37	
Total	\$ 3,315.37		\$ 3,315.37	
General Assembly (40th):				
Members' salaries	\$ 158,000.00		\$ 158,000.00	\$ 158,000.00
Members' mileage	74,214.50		74,214.50	74,214.50
Extra help—per diem	5,854.86		5,854.86	5,854.86
Chaplain—fees	665.00		665.00	665.00
Rankly-Spranger contest—expense	954.85		954.85	954.85
Reimbursement to Woodbury county	853.00		853.00	853.00
Miscellaneous appropriations (Chapter 203)	3,000.00		3,000.00	3,000.00
Young indemnity claim (Chapter 288)	100.00		100.00	100.00
Reimbursement to Ft. Dodge, Des Moines & Southern Ry.	6,425.62		6,425.62	6,425.62
Drainage of Lake Kerkhuit and Odessa	75,000.00		75,000.00	75,000.00
Miscellaneous appropriations (Chapter 202)	4,000.02		4,000.02	4,000.02
Insurrection expense	444.50		444.50	444.50
Laundrying towels	200.00		200.00	200.00
Advertising law	10.00		10.00	10.00
New battery reeling machine	771.07		771.07	771.07
Reimbursement chairs and furniture industry	615.00		615.00	615.00
Drainage of Goose Lake	891.08		891.08	891.08
Reimbursement Geo. A. Granger	7,000.00		7,000.00	7,000.00
Reimbursement W. Metcalf	12,320.00		12,320.00	12,320.00
Reimbursement Geo. W. Metcalf	5,400.00		5,400.00	5,400.00
Reimbursement to Woodbury county	270.95		270.95	270.95
Total	\$ 332,487.54	\$ 100,790.21	\$ 433,277.75	\$ 433,277.75

Compensation to Charles E. Messett	2,543.50		2,543.50	
Drainage of Goose Lake	73,277.00		73,277.00	
Reimbursement Geo. A. Granger	1,315.15		1,315.15	
Compensation L. W. Metcalf	250.00		250.00	
Compensation Lee county	680.50		680.50	
Total	\$ 332,487.54	\$ 100,790.21	\$ 433,277.75	
General Assembly (40th Extra Session):				
Members' salaries	\$ 230,080.00		\$ 230,080.00	
Members' mileage	2,122.00		2,122.00	
Extra help—per diem	67,953.78		67,953.78	
Chaplain—fees	7,801.65		7,801.65	
Advertising law	2,920.00		2,920.00	
Rankly-Spranger contest—expense	1,460.00		1,460.00	
Reimbursement to Woodbury county	1,078.90		1,078.90	
Investigation superintendent public instruction	244.00		244.00	
Employees' reconst—per diem (Chap. 20, Sec. 5, 4-11-12)	244.00		244.00	
Miscellaneous appropriations (Chap. 21, Sec. 2-3-7)	104.07		104.07	
Insurance department investigation	528.20		528.20	
Drainage of Towhead Lake	22,000.00		22,000.00	
Laundrying towels	200.00		200.00	
Chaplain's fees	500.00		500.00	
Total	\$ 342.30	\$ 269,198.06	\$ 369,440.09	
Geological Survey:				
Secretary's salary	\$ 1,600.00		\$ 1,600.00	
Expense	7,798.28		8,398.28	
Total	\$ 9,398.28	\$ 9,998.27	\$ 19,396.55	
Governor:				
Salaries	\$ 14,705.14		\$ 14,705.14	
Contingent and expense	30.93		30.93	
Publication of notices	1,314.21		1,314.21	
Additional counsel	57.25		57.25	
Reimbursement of paid school pupils	1,050.00		1,050.00	
Reimbursement of expenses of	8,537.46		8,537.46	
Pittsburgh plus				
State agents—salaries and expense				
Total	\$ 34,471.25	\$ 31,415.93	\$ 65,887.21	
Highway Commission:				
Maintenance fund	\$ 613,509.99		\$ 613,509.99	
Total	\$ 613,509.99		\$ 613,509.99	



TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Expenditures to be defrayed from the treasury during the period July 1, 1923, to June 30, 1927		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Historical Department:</b>						
Salaries.....	\$ 34,892.51	\$ 24,781.18	\$ 59,673.69	\$ 60,800.00		\$ 60,800.00
Traveling expense.....	48.18	492.33	540.51	500.00		500.00
Miscellaneous co-operation, etc.....	95.93	113.98	209.91	250.00		250.00
Historic motion pictures.....	764.01		764.01	750.00		750.00
Binding and supplies (arch).....	72.25		72.25	500.00		500.00
Portraits.....	85.00	357.50	442.50	1,500.00		1,500.00
Maintenance Okoboji Monument.....		212.10	212.10			
Portraits notable citizens.....		642.50	642.50			
Caretakers service.....		1,275.00	1,275.00			
Total.....	\$ 35,955.88	\$ 28,074.29	\$ 64,030.17			
<b>Historical Society:</b>						
Permanent support.....	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00	\$ 44,500.00		\$ 44,500.00
Additional permanent support.....	4,000.00	4,000.00	8,000.00			
Additional permanent support.....	20,500.00	20,500.00	41,000.00			
Total.....	\$ 44,500.00	\$ 44,500.00	\$ 89,000.00			
<b>Horticultural Society:</b>						
Support.....	\$ 4,000.00	\$ 3,750.00	\$ 7,750.00	\$ 7,500.00		\$ 7,500.00
Exposition expense.....	12,000.00	2,475.00	14,475.00	14,000.00		14,000.00
Total.....	\$ 16,000.00	\$ 6,225.00	\$ 22,225.00			
<b>Hotel Inspection:</b>						
Salaries and expense.....	\$ 24,822.26	a	\$ 24,822.26			
Total.....	\$ 24,822.26		\$ 24,822.26			
<b>Inheritance Tax:</b>						
Refunds.....	\$ 1,829.00	\$ 2,660.45	\$ 4,489.45	\$ 5,000.00	d	
Total.....	\$ 1,829.00	\$ 2,660.45	\$ 4,489.45			
<b>Industrial Commissioner:</b>						
Salaries.....	\$ 15,379.99	\$ 15,368.68	\$ 30,748.67	\$ 31,400.00		\$ 31,400.00
Contingent and expense.....	1,518.62	1,465.03	2,983.65	10,000.00	\$ 10,000.00	
Total.....	\$ 16,898.61	\$ 16,773.71	\$ 33,672.32			
<b>Insane:</b>						
Non-residents—cost and expense.....	\$ 916.95	\$ 769.30	\$ 1,686.25	\$ 1,800.00	d	
Non-residents—removal expense.....	60.72		60.72			
Transportation expense.....	919.34	2,362.52	3,281.86	3,500.00	d	
Escaped, return expense.....	416.71	290.93	707.64	1,000.00	d	
Total.....	\$ 2,313.72	\$ 3,422.75	\$ 5,736.47			
<b>Insurance Department:</b>						
Salaries.....	\$ 30,299.70	\$ 35,709.88	\$ 66,009.58	\$ 72,760.00		\$ 72,760.00
Contingent and expense.....	1,215.30	924.72	2,140.02	4,000.00		4,000.00
Examinations (insurance).....	43,479.30	39,781.62	83,260.92			
Additional clerks and assistants.....	14,473.11	8,068.47	22,541.58	18,000.00	d	
Tax refund.....	6,743.20	27,270.68	34,013.88			
Security clerk bond premium.....		25.00	25.00	50.00		50.00
Total.....	\$ 96,210.61	\$ 111,800.37	\$ 208,010.98			
<b>Iowa Child Welfare Commission:</b>						
Expenses.....		\$ 881.17	\$ 881.17			
Total.....		\$ 881.17	\$ 881.17			
<b>Land Titles Commission:</b>						
Traveling expense.....		\$ 786.57	\$ 786.57			
Total.....		\$ 786.57	\$ 786.57			
<b>Library Commission:</b>						
Salaries.....	\$ 14,441.69	\$ 12,204.76	\$ 26,646.45	\$ 26,460.00		\$ 26,460.00
Expense.....	10,814.29	10,591.43	21,405.72	24,000.00		24,000.00
Total.....	\$ 25,255.98	\$ 22,796.19	\$ 48,052.17			
<b>Mine Examiners:</b>						
Per diem and traveling expense.....	\$ 2,099.25	\$ 2,249.79	\$ 4,349.04	\$ 4,500.00		\$ 4,500.00
Total.....	\$ 2,099.25	\$ 2,249.79	\$ 4,349.04			



## REPORT OF AUDITOR OF STATE

TABLE NO. 2—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Expenditures to be defrayed from the treasury during the period July 1, 1923, to June 30, 1927		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Mine Inspectors:</b>						
Salaries	\$ 10,099.96	\$ 10,100.00	\$ 20,199.96	\$ 20,199.96		\$ 20,200.00
Traveling expense (District No. 1)	298.56	298.56	597.12	597.12		597.12
Traveling expense (District No. 2)	729.45	729.45	1,458.90	1,458.90		1,458.90
Traveling expense (District No. 3)	430.45	520.46	950.91	950.91		950.91
Office expense (District No. 1)	149.55	155.23	304.78	304.78		304.78
Expense (District No. 2)	151.25	150.55	301.80	301.80	\$ 360.00	360.00
Expense (District No. 3)					360.00	360.00
Total	\$ 12,369.62	\$ 12,380.62	\$ 24,750.24			
<b>Motor Vehicle Department:</b>						
Salaries and expense	\$ 147,477.90		\$ 147,477.90			
Total	\$ 147,477.90		\$ 147,477.90			
<b>National Guard:</b>						
Support	\$ 280,811.06	\$ 279,323.26	\$ 560,134.32	\$ 560,134.32		\$ 560,000.00
Active services—expense	7,310.35	72,520.56	79,830.91	79,830.91		79,830.91
Compensation for injury, expense, etc.	728.50	503.50	1,232.00	1,232.00		1,232.00
Maintenance of Camp Dodge		6,809.81	6,809.81	6,809.81		6,809.81
Total	\$ 288,849.91	\$ 359,156.13	\$ 648,006.04			
<b>Oil Inspection:</b>						
Salaries	\$ 35,800.00		\$ 35,800.00	\$ 35,800.00		
Traveling expense	15,125.04	1,730.87	16,855.91	16,855.91		
Total	\$ 50,925.04	\$ 1,730.87	\$ 52,655.91			
<b>Osteopathic Examiners:</b>						
Per diem and expense				\$ 2,000.00		

## FINANCES OF THE STATE

<b>Penitentiary:</b>						
Survivors Mitchell's cavalry						
Northern border brigade						
Widows of survivors						
Total	\$ 10,000.00	\$ 12,000.00	\$ 22,000.00	\$ 22,000.00		
<b>Pharmacy Commission:</b>						
Salaries and expense						
Salary of secretary-treasurer	\$ 3,301.89	\$ 3,360.48	\$ 6,662.37	\$ 6,662.37		
Expense	2,100.00	2,100.00	4,200.00	4,200.00		
Extra help, clerical assistance	141.74	1,490.27	1,632.01	1,632.01		
Secretary's traveling expense	37.42		37.42	37.42		
Total	\$ 6,080.05	\$ 6,950.75	\$ 13,030.80			
<b>Primary Road Fund:</b>						
Construction	\$11,000,000.00	\$ 1,733.86	\$11,001,733.86	\$11,001,733.86		
Special assessments						
Total	\$11,000,000.00	\$ 1,733.86	\$11,001,733.86			
<b>Printing Board:</b>						
Salaries and expense	\$ 14,166.76	\$ 15,015.55	\$ 29,182.31	\$ 29,182.31		
Members per diem and traveling expense	1,032.56	2,098.01	3,130.57	3,130.57		
Printing and binding	295,991.48	207,643.35	503,634.83	503,634.83		
Total	\$ 311,223.80	\$ 214,756.91	\$ 525,980.71	\$ 525,980.71		
<b>Prison Branch:</b>						
Cash and fees	\$ 2,082.40	\$ 1,187.45	\$ 3,269.85	\$ 3,269.85		
Total	\$ 2,082.40	\$ 1,187.45	\$ 3,269.85			
<b>Provisional Contingent:</b>						
Total	\$ 14,437.28	\$ 3,222.31	\$ 17,659.59	\$ 17,659.59		
<b>Psychopathic Hospital:</b>						
Support	\$ 115,007.70	\$ 116,578.75	\$ 231,586.45	\$ 231,586.45		
Total	\$ 115,007.70	\$ 116,578.75	\$ 231,586.45			
<b>Public Association:</b>						
County show—state aid	\$ 4,751.01	\$ 5,718.40	\$ 10,469.41	\$ 10,469.41		
State show—state aid	500.00	500.00	1,000.00	1,000.00		
Total	\$ 5,251.01	\$ 6,218.40	\$ 11,469.41			

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Expenditures to be defrayed from the treasury during the period July 1, 1925, to June 30, 1927		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Railroad Commission:</b>						
Salaries.....	\$ 36,969.35	\$ 35,128.75	\$ 72,098.10	\$ 72,000.00		\$ 72,000.00
Expense.....	16,502.62	16,323.05	32,825.67	50,000.00		50,000.00
Valuation department.....	16,358.45	16,080.38	32,438.83	40,000.00		40,000.00
Motor carrier.....		6,649.36	6,649.36	20,000.00		20,000.00
Total.....	\$ 69,830.42	\$ 74,161.54	\$ 143,991.96			
<b>Relief:</b>						
Frederick M. Hull.....	\$ 240.00	\$ 240.00	\$ 480.00	\$ 480.00	\$ 480.00	
Joseph Metz.....	240.00	120.00	360.00			
Total.....	\$ 480.00	\$ 360.00	\$ 840.00			
<b>Reporter Supreme Court:</b>						
Salaries.....	\$ 8,635.56	\$ 6,085.00	\$ 15,340.56	\$ 18,800.00		\$ 18,800.00
Extra stenographer.....	130.58		130.58	600.00		600.00
Preparation, supplement to compiled code and code revision.....	6,203.71	32,335.13	38,538.84			
Preparation of code annotations (323 39th G. A.).....	3,888.88	7,302.96	10,891.84			
Clerical assistants publishing session laws.....	1,190.73	297.93	1,488.66	1,200.00	\$ 1,200.00	
Assistance and clerical help.....						
Preparation of the publishing of code.....		291.13	291.13	25,000.00		
Total.....	\$ 19,769.46	\$ 46,912.15	\$ 66,681.61			
<b>Retrenchment and Reform Committee:</b>						
Per diem and expense.....	\$ 1,038.40	\$ 1,023.15	\$ 2,061.55	\$ 2,000.00		\$ 2,000.00
Contingent.....	26,428.64	1,603.15	28,031.79	40,000.00		40,000.00
Total.....	\$ 27,467.04	\$ 2,626.30	\$ 30,113.34			
<b>Reward for Return of Escaped Prisoners.....</b>	\$ 375.00	\$ 475.00	\$ 850.00	\$ 1,000.00		
Total.....	\$ 375.00	\$ 475.00	\$ 850.00			
<b>Secretary of State:</b>						
Salaries.....	\$ 23,468.28	\$ 20,475.50	\$ 43,943.78	\$ 42,000.00		\$ 42,000.00

Purchase of supreme court reports.....	25,347.00		25,347.00	None		
Submission of constitutional amendments.....	384.37		384.37	500.00		500.00
Survey of abandoned islands.....	256.48		256.48	2,500.00		2,500.00
Blue sky contingent.....		425.00	425.00			
Total.....	\$ 49,456.13	\$ 20,900.50	\$ 70,356.63			
<b>State Library:</b>						
Salaries.....	\$ 15,486.66	\$ 29,904.91	\$ 45,391.57	\$ 61,900.00		\$ 61,900.00
Law and legislative reference department—salaries.....	12,500.00		12,500.00			
Historical department expense.....	4,327.82	6,679.63	11,007.45	12,000.00		12,000.00
Law expense legislative reference work.....	1,240.96	1,444.66	2,685.62			
Law and legislative reference department expense—2881-E.....	6,002.50	5,792.79	11,795.29	12,000.00		12,000.00
Miscellaneous department expense.....	5,992.64	6,088.59	12,081.23	12,000.00		12,000.00
Medical department salaries.....	2,408.33		2,408.33			
Medical department expense.....	2,000.60	1,992.74	3,993.34	4,000.00		4,000.00
Total.....	\$ 49,959.51	\$ 51,903.32	\$ 101,862.83			
<b>State Public Parks:</b>						
Salaries and expense.....	\$ 75,574.25	\$ 91,096.28	\$ 166,670.53	\$ 150,000.00		\$ 150,000.00
Total.....	\$ 75,574.25	\$ 91,096.28	\$ 166,670.53			
<b>State Roads:</b>						
Maintenance and Improvement.....	\$ 26,235.73	\$ 37,760.10	\$ 63,995.83	\$ 75,000.00		\$ 75,000.00
Total.....	\$ 26,235.73	\$ 37,760.10	\$ 63,995.83			
<b>Superintendent Public Instruction:</b>						
Salaries.....	\$ 21,208.01	\$ 19,886.00	\$ 41,184.01	\$ 39,800.00		\$ 39,800.00
Traveling expense.....	2,426.17	2,335.54	4,761.71	5,000.00		5,000.00
Contingent.....	1,424.20	1,916.04	3,340.24	3,000.00		3,000.00
Mining camp schools.....	36,083.14	39,614.93	75,698.07	100,000.00		100,000.00
Teachers' placement bureau—additional clerical help.....	2,467.17	2,477.51	4,944.68	5,000.00		5,000.00
Normal training—state aid and supervision expense.....	75,238.04	137,336.22	212,574.26	300,000.00		300,000.00
Consolidated schools—state aid.....	149,998.48	153,500.00	303,498.48	300,000.00	\$ 300,000.00	
Standard rural school—state aid expense.....	102,468.00	107,682.00	210,150.00	200,000.00		200,000.00
Normal institute state aid.....	4,750.00	5,000.00	9,750.00	9,500.00		9,500.00
Total.....	\$ 399,183.21	\$ 489,768.24	\$ 888,951.45			
<b>Supreme Court:</b>						
Salaries.....	\$ 53,820.00	\$ 53,471.87	\$ 107,291.87	\$ 107,640.00		\$ 107,640.00
Contingent.....	966.25	1,111.50	2,077.75	2,000.00		2,000.00
Total.....	\$ 54,786.25	\$ 54,583.37	\$ 109,369.62			



## REPORT OF AUDITOR OF STATE

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924		Total	Expenditures to be defrayed from the treasury during the period July 1, 1923, to June 30, 1927	
	First year	Second year		Estimated amount	Amount not provided for in current appropriations
<b>Treasurer of State:</b>					
Salaries	\$ 29,725.51	\$ 43,236.06	\$ 72,961.57	\$ 90,840.00	\$ 90,840.00
Cigarette—salaries and traveling expense	21,053.68	87.47	21,141.15		
Cigarette tax refund	6,002.31	855.29	1,457.53	1,600.00	8,000.00
Examiners traveling expense	3,518.61	4,324.39	7,843.00	8,000.00	10,000.00
Additional clerical assistance and contingent	2,227.55	5,254.15	3,426.70	2,400.00	4,000.00
Bond premiums		2,000.00	4,000.00		
Citation for examination	88.80		88.80	150.00	
Invalidated warrants		141.90	141.90		
<b>Total</b>	\$ 59,578.77	\$ 54,110.90	\$ 114,089.67		
<b>Veterinary Department:</b>					
Salaries	5,993.31	b	5,993.31		
<b>Total</b>	\$ 5,993.31		\$ 5,993.31		
<b>Vocational Education:</b>					
Salaries	\$ 59,982.74	\$ 40,471.62	\$ 91,454.36		
Office salaries and expense	7,698.86	59.61	7,698.47	20,000.00	20,000.00
<b>Total</b>	\$ 58,391.60	\$ 40,531.23	\$ 99,122.83		
<b>Vocational Rehabilitation:</b>					
Salaries	\$ 10,115.73	\$ 7,747.67	\$ 41,863.40	\$ 45,672.90	\$ 45,672.90
Additional office equipment		420.50	614.50		
<b>Total</b>	\$ 10,309.73	\$ 32,168.17	\$ 42,477.90		
<b>University Hospital:</b>					
Care indigent children	\$ 386,188.54	\$ 421,814.40	\$ 808,003.24		
Care indigent persons	251,001.06	465,789.24	818,687.30		
<b>Total</b>	\$ 741,080.90	\$ 885,603.64	\$ 1,626,690.54		

War Roster Commission: Salaries and expense.	\$ 7,441.32	\$ 2,787.88	\$ 10,229.20
Total.	\$ 7,441.32	\$ 2,787.88	\$ 10,229.20
Weather and Crop Service Bureau: Salaries and expense.	\$ 7,415.72	\$ 7,792.31	\$ 15,178.03
Total.	\$ 7,415.72	\$ 7,792.31	\$ 15,178.03
Workmen's Compensation: Remuneration to state employees.	\$ 7,407.02	\$ 10,503.32	\$ 17,910.34
Total.	\$ 7,407.02	\$ 10,503.32	\$ 17,910.34
INSTITUTIONS UNDER THE STATE BOARD OF EDUCATION			
School for Deaf	\$ 134,151.90	\$ 144,542.18	\$ 278,734.08
School for Blind	500.00		500.00
School for the Feeble-minded	20,000.00		20,000.00
Cottage—small children (special)		1,000.00	1,000.00
Library and book building—40th G. A.		30,000.00	30,000.00
Equipment—40th G. A., District 32—40th G. A.		3,042.34	3,042.34
Allegany Credit Building—40th G. A.		20,000.00	20,000.00
Public Buildings—40th G. A.		20,000.00	20,000.00
Support and maintenance.			20,000.00
Total.	\$ 154,651.90	\$ 218,584.52	\$ 373,276.42
State College of Agriculture:			
Permanent collegiate support—39th G. A.	555,000.00	565,000.00	1,120,000.00
Permanent collegiate support—39th G. A.	75,000.00		75,000.00
Summer session—39th G. A.	30,000.00	20,000.00	40,000.00
Summer session—39th G. A.	20,000.00		20,000.00
Courses in Agriculture, Home Economics and Engineering—39th G. A.	54,000.00	20,000.00	40,000.00
Courses in Agriculture, Home Economics and Engineering—39th G. A.	54,000.00		54,000.00
Contingent fund repairs and minor improvements—39th G. A.	44,000.00	45,000.00	89,000.00
Contingent fund repairs and minor improvements—39th G. A.	10,000.00		10,000.00
Library, books and periodicals—39th G. A.	5,000.00	5,000.00	10,000.00
Library, books and periodicals—39th G. A.	20,000.00		20,000.00
Maintenance and improvement of public grounds—39th G. A.	10,000.00	10,000.00	20,000.00
Maintenance and improvement of public grounds—39th G. A.	2,500.00		2,500.00
Veterinary pre-tension courses—39th G. A.	15,000.00	15,000.00	30,000.00
Engineering experiment station—39th G. A.	20,000.00		20,000.00
Extension of heating system and equipment for heating plant—39th G. A.	4,000.00		4,000.00
Equipment and furnishings for building and departments	50,000.00		50,000.00
Soldier tuition	27,321.29		27,321.29
Winter plant nursery in Agriculture, Home Economics and Engineering		9,500.00	9,500.00
Total.	\$ 1,540,000.00	\$ 1,600,000.00	\$ 3,140,000.00



## REPORT OF AUDITOR OF STATE

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
	First year	Second year					
Good roads experimentation—39th G. A.	\$ 10,000 00	\$ 10,000 00	\$	20,000 00			
Agricultural experiment station—39th G. A.	115,500 00	115,500 00		231,000 00			
Extension—39th G. A.	115,500 00	115,500 00		231,000 00			
Agricultural and Home Economics Extension—39th G. A.	95,000 00	90,000 00		185,000 00			
Engineering Extension and Trade Schools—39th G. A.	85,000 00			85,000 00			
Engineering Extension and Trade Schools—39th G. A.	25,000 00	25,000 00		50,000 00			
Engineering Extension and Trade Schools—39th G. A.	12,500 00	12,500 00		25,000 00			
Veterinary investigations—39th G. A.	6,000 00			6,000 00			
State Agrarist	1,500 00	1,500 00		3,000 00			
Library building	69,879 87	70,000 00		139,879 87			
Additional construction or purchase of land	288,000 00	77,500 00		365,500 00			
Construction of army	12,000 00			12,000 00			
Permanent college support—40th G. A.		800,000 00		800,000 00			
Sub college course Home Economics and Engineering—40th G. A.		20,000 00		20,000 00			
Engineering experiment—40th G. A.		20,000 00		20,000 00			
Library, books and periodicals—40th G. A.		10,000 00		10,000 00			
Maintenance and improvement public grounds—40th G. A.		20,000 00		20,000 00			
Soldier tuition—40th G. A.		10,000 00		10,000 00			
Library and experiment—40th G. A.		18,165 00		18,165 00			
Home Economics Extension—40th G. A.		100,000 00		100,000 00			
Trade school—40th G. A.		10,000 00		10,000 00			
Extension of heating system—40th G. A.		64,500 00		64,500 00			
Equipment and furnishings—40th G. A.		24,500 00		24,500 00			
Additional construction—40th G. A.		8,000 00		8,000 00			
Construction of buildings—40th G. A.		101,500 00		101,500 00			
Maintenance of buildings and other purposes—40th G. A.		471,288 00		471,288 00			
Construction of armory—40th G. A.		225,000 00		225,000 00			
Library building—38th G. A.		225,000 00		225,000 00			
Total	\$ 2,544,401.16	\$ 3,190,981.00	\$	\$ 5,735,382.16			
University of Iowa							
Education report—39th G. A.	\$ 517,617 00		\$	517,617 00			
Liberal Arts, Applied Science, Law and Pharmacy—39th G. A.	80,000 00			80,000 00			

University of Iowa.

University of Iowa.....  
Educational support—39th G. A.....  
Liberal Arts, Applied Science, Law and Pharmacy—39th G. A.....

College of Medicine—39th G. A.	75,000 00	75,000 00
Department of dentistry—39th G. A.	26,000 00	26,000 00
College of Education—39th G. A.	40,000 00	40,000 00
Graduate College—39th G. A.	16,000 00	16,000 00
Equipment and supplies—39th G. A.	43,000 00	43,000 00
Repair and contingent—39th G. A.	80,000 00	80,000 00
Department of buildings and grounds—39th G. A.	15,000 00	15,000 00
Administration—39th G. A.	50,000 00	50,000 00
Library—39th G. A.	30,000 00	30,000 00
Nurses—39th G. A.	33,250 00	33,250 00
Soldiers' training—39th G. A.	43,000 00	43,000 00
University Extension and Public Health Service—39th G. A.	15,000 00	15,000 00
Epidemiology laboratory—39th G. A.	35,000 00	35,000 00
Additional equipment for buildings and departments—39th G. A.	95,000 00	95,000 00
Payroll, salaries and revenue—39th G. A.	265,000 00	265,000 00
Construction of building or purchase of land—39th G. A.	25,000 00	25,000 00
Expanding and repairing—39th G. A. old capital—40th G. A.	454,700 00	454,700 00
College Applied Science, Liberal Arts, Law and Pharmacy—39th G. A.	68,250 00	68,250 00
College of Dentistry—39th G. A.	23,725 00	23,725 00
College of Education—39th G. A.	9,000 00	9,000 00
College Fine Arts—39th G. A.	3,000 00	3,000 00
University extension—39th G. A.	17,000 00	17,000 00
Equipment and supplies—39th G. A.	12,500 00	12,500 00
Repair and contingent—39th G. A.	35,000 00	35,000 00
Department buildings and grounds—39th G. A.	12,000 00	12,000 00
Administration—39th G. A.	17,500 00	17,500 00
Epidemiology laboratory—39th G. A.	5,000 00	5,000 00
Summer school—39th G. A.	38,000 00	38,000 00
Summer school—39th G. A.	15,000 00	15,000 00
Preceding—39th G. A.	600,000 00	600,000 00
Liberal Arts—40th G. A.	80,000 00	80,000 00
College of Medicine—40th G. A.	75,000 00	75,000 00
College of Dentistry—40th G. A.	20,000 00	20,000 00
College of Education—40th G. A.	25,000 00	25,000 00
Equipment and supplies—40th G. A.	16,000 00	16,000 00
Repair and contingent—40th G. A.	42,000 00	42,000 00
Department of buildings and grounds—40th G. A.	15,000 00	15,000 00
Administration—40th G. A.	35,000 00	35,000 00
Nurses' training—40th G. A.	20,000 00	20,000 00
Soldiers' training—40th G. A.	42,000 00	42,000 00
Public Health Service—40th G. A.	15,000 00	15,000 00

## REPORT OF AUDITOR OF STATE

## FINANCES OF THE STATE

TABLE NO. 3—PART 1—Continued

Warrants issued during the biennial period ending June 30, 1924	Expenditures to be defrayed from the treasury during the period July 1, 1923, to June 30, 1927		
	First year	Second year	Total
Additional equipment—40th G. A.		\$ 55,000.00	\$ 55,000.00
Additional furniture—40th G. A.		5,000.00	5,000.00
Additional for library—40th G. A.		5,000.00	5,000.00
Maintenance of buildings and other purposes—40th G. A.		275,000.00	275,000.00
Construction of buildings and purchase of land—40th G. A.		30,000.00	30,000.00
Completion of Hospital and College of Medicine—40th G. A.		125,000.00	125,000.00
Child welfare—40th G. A.	\$ 25,000.00	25,000.00	50,000.00
Total	\$ 2,324,897.00	\$ 2,504,300.00	\$ 4,829,197.00
Teachers College			
Summer term fund—30th G. A.	\$ 139,500.00	\$ 139,500.00	\$ 279,000.00
Contingent and repairs—30th G. A.	40,000.00	40,000.00	80,000.00
Library—30th G. A.	70,000.00	70,000.00	140,000.00
Library's salary fund—30th G. A.	5,000.00	5,000.00	10,000.00
Extension service fund—30th G. A.	5,000.00	5,000.00	10,000.00
Extension service fund—30th G. A.	18,750.00	18,750.00	37,500.00
Teachers' fund—30th G. A.	165,000.00	165,000.00	330,000.00
Extension summer school—30th G. A.	35,000.00	35,000.00	70,000.00
Contingent and repairs—30th G. A.	100,000.00	100,000.00	200,000.00
Library—30th G. A.	10,000.00	10,000.00	20,000.00
Library's salary fund—30th G. A.	8,000.00	8,000.00	16,000.00
Library fund—30th G. A.	6,000.00	6,000.00	12,000.00
Extension service fund—30th G. A.	30,000.00	30,000.00	60,000.00
Summer term fund—30th G. A.	44,000.00	44,000.00	88,000.00
Improving and outfitting housing system—40th G. A.		15,000.00	15,000.00
Dormitory for women—30th G. A.		75,000.00	75,000.00
Purchase of land—30th G. A.		60,000.00	60,000.00
Total	\$ 683,000.00	\$ 833,000.00	\$ 1,516,000.00
College for Blind			
Support fund—30th G. A.	\$ 42,214.65	\$ 40,582.07	\$ 82,796.72
Repairs and contingent—30th G. A.	7,500.00	40,000.00	47,500.00
Support fund—30th G. A.	40,000.00	40,000.00	80,000.00

Finance and contingent—30th G. A.	1,300.00	1,500.00	2,800.00
Repairs and contingent—30th G. A.	100.00	4,000.00	4,100.00
Improvements—40th G. A.		5,000.00	5,000.00
Equipment—40th G. A.		5,000.00	5,000.00
Small buildings—40th G. A.		5,000.00	5,000.00
Total	\$ 87,314.65	\$ 109,382.07	\$ 196,696.72
INSTITUTIONS UNDER THE STATE BOARD OF CONTROL			
Miscellaneous—30th G. A.		\$ 22,014.36	\$ 22,014.36
Miscellaneous—30th G. A.	\$ 21,309.46	9,325.48	30,634.94
Total	\$ 21,309.46	\$ 31,339.84	\$ 52,649.30
Asylum			
Support	\$ 231,424.06	\$ 228,209.31	\$ 459,633.37
Officers and employees salaries	64,051.23	33,909.55	97,960.78
Dental, oculist, etc.	113,484.20	113,484.20	226,968.40
Machinery and storage	531.43	531.43	1,062.86
Transportation	1,242.85	1,242.85	2,485.70
Lectures, books, etc.	1,118.98	1,118.98	2,237.96
Contingent and repairs	9,470.03	14,871.81	24,341.84
Salaries of officers and employees		152,215.68	152,215.68
Total	\$ 442,331.35	\$ 427,247.35	\$ 869,578.70
Charities			
Support	\$ 285,450.50	\$ 344,408.06	\$ 629,858.56
Completion of waterworks	30,000.00	30,000.00	60,000.00
Plumbing renovations	20,335.70	20,335.70	40,671.40
Contingent and repairs	16,398.52	34,357.74	50,756.26
Special			
Total	\$ 422,424.94	\$ 379,108.42	\$ 801,533.36
Charitable			
Support	\$ 367,445.21	\$ 352,324.90	\$ 719,770.11
Plumbing and fixtures	774.92	15,277.78	16,052.70
Contingent and repairs	15,277.78	16,538.44	31,816.22
Special			
Total	\$ 383,498.01	\$ 369,063.24	\$ 752,561.25



TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1924			Expenditures to be defrayed from the treasury during the period July 1, 1923, to June 30, 1927		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Davenport:</b>						
Support:						
Contingent and repairs	\$ 141,146.82	\$ 144,848.01	\$ 285,994.83	\$ 290,000.00		\$ 290,000.00
Transportation—30th G. A.	5,562.00		5,562.00			
Dental clinic, etc.	1,238.05		1,238.05			
Capitular, lectures, etc.	142.05		142.05			
Transportation—30th G. A.	22.31		22.31			
Special		14,817.59	14,817.59	25,000.00		25,000.00
Total	\$ 148,960.50	\$ 159,665.60	\$ 308,626.10			
<b>Elmore:</b>						
Support:						
Contingent and repairs	\$ 140,001.51	\$ 147,776.20	\$ 287,777.71	\$ 305,000.00		\$ 305,000.00
Transportation—30th G. A.	12,282.20		12,282.20			
Equipment and supplies	213.96		213.96			
Wagon shed	500.00		500.00			
Transportation	1,256.03		1,256.03			
Dental clinic, etc.	1,256.03		1,256.03			
Capitular, lectures, etc.	204.54		204.54			
Land	864.17		864.17			
Machinery and laundry equipment	3,319.55		3,319.55			
Special		20,084.97	20,084.97	42,000.00		42,000.00
Total	\$ 165,148.47	\$ 167,861.23	\$ 333,009.70			
<b>Fret Madison:</b>						
Support:						
Contingent and repairs	\$ 231,308.42	\$ 221,329.41	\$ 452,637.83	\$ 500,000.00		\$ 500,000.00
Maintenance of industries—30th G. A.	22,397.32		22,397.32			
Maintenance of industries—30th G. A.	326,291.96		326,291.96			
Maintenance of industries—37th G. A.	36,779.20		36,779.20			
Contingent and repairs	8,088.78		8,088.78			
Transportation	300.27		300.27			
Dental clinic, etc.	200.27		200.27			
Lectures, etc.	319.00		319.00			
Equipment, cell house	31,547.35		31,547.35			
Purchase of farm land	12,100.80		12,100.80			
Cattle receipts	1,114.81		1,114.81			

Transportation—30th G. A.	960.50	128,170.17	219,279.75	230,000.00		
Contingent and repairs	91,159.56	80,236.33	171,395.89	90,000.00		90,000.00
Special						
Total	\$ 764,162.78	\$ 814,303.14	\$ 1,578,465.92			
<b>Glenn:</b>						
Support:						
Repairs and extension of steam heating system	\$ 435,471.14	\$ 435,840.60	\$ 871,311.74	\$ 875,000.00		\$ 875,000.00
Contingent and repairs	2,620.57		2,620.57			
Capitular, lectures, etc.	183.85		183.85			
Transportation	21,163.60		21,163.60			
Laundry machinery	5,199.00		5,199.00			
Industrial building and equipment	1,395.99		1,395.99			
Bakery building	603.68		603.68			
Special		105,532.63	105,532.63	208,000.00		208,000.00
Total	\$ 465,132.96	\$ 539,393.23	\$ 1,004,526.19			
<b>Independence:</b>						
Support:						
Contingent and repairs	\$ 333,517.65	\$ 333,815.17	\$ 667,332.82	\$ 675,000.00		\$ 675,000.00
State prison drainage district (additional)	29,821.27		29,821.27			
Tubercular hospital (additional)	1,308.08		1,308.08			
Drainage land	54.85		54.85			
Special	1,815.96		1,815.96	40,000.00		40,000.00
Total	\$ 371,517.81	\$ 347,410.48	\$ 718,928.29			
<b>Knocville:</b>						
Support:						
Contingent and repairs	\$ 300.00		300.00			
Total	\$ 300.00		300.00			
<b>Madisonville:</b>						
Support:						
Contingent and repairs	\$ 238,628.26	\$ 278,508.78	\$ 517,137.04	\$ 520,000.00		\$ 520,000.00
Lectures, etc.	717.91		717.91			
Special	15,265.42	9,815.09	25,080.51	25,000.00		25,000.00
Total	\$ 254,611.59	\$ 288,323.87	\$ 542,935.46			
<b>Mitchellville:</b>						
Support:						
Contingent and repairs	\$ 68,145.26	\$ 81,004.44	\$ 149,149.70	\$ 168,000.00		\$ 168,000.00
Capitular, lectures, etc.	258.01		258.01			
Library, books, etc.	168.12		168.12			
Musical and musical instruments	127.29		127.29			
Furnishings for new cottage	3,209.16		3,209.16			
Wagon shed	715.00		715.00			
Furniture	715.00		715.00			

TABLE NO. 3—PART 1—Continued

	Warrants issued during the biennial period ending June 30, 1934			Expenditures to be deducted from the treasury during the period July 1, 1933, to June 30, 1937		
	First year	Second year	Total	Estimated amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Rebuilding and fireproofing.	\$ 26,821.21		\$ 26,821.21			
Contingent and repairs.	12,778.09		12,778.09			
Central, ocular, etc.	52.50		52.50			
Dental, ocular, etc.—37th G. A.	201.27		201.27			
Special.		\$ 16,659.16	16,659.16	\$ 30,000.00		\$ 3,000.00
Total.	\$ 108,089.53	\$ 100,000.00	\$ 208,783.13			
Mound Pleasant:						
Support.						
Boilers and stokers.	\$ 230,927.92	\$ 344,553.87	\$ 684,881.79	\$ 670,000.00		\$ 670,000.00
Contingent and repairs.	10,717.39		10,717.39			
Central, ocular, etc.	21,551.88		21,551.88			
Contingent and repairs.	21,551.88		21,551.88			
Special.		25,008.24	25,008.24			
Purchase of additional land.		72,000.00	72,000.00	50,000.00		50,000.00
Total.	\$ 378,708.21	\$ 441,662.11	\$ 818,467.22			
Oakdale:						
Support.						
Contingent and repairs.	\$ 224,329.90	\$ 235,194.27	\$ 459,724.17	\$ 475,000.00		\$ 475,000.00
Contingent and repairs.	21,467.82		21,467.82			
Completion of laboratory building.	13,852.34		13,852.34			
Tunnels and pipe connections.	9,696.03		9,696.03			
Additional hospital building.	72,413.13	176,120.65	248,533.78	35,000.00		35,000.00
Special.		3.22	3.22	150.00		
Transportation expense migrant persons.						
Total.	\$ 342,226.81	\$ 411,314.90	\$ 753,541.71			
Rockwell City:						
Contingent and repairs.	\$ 46,459.90	\$ 60,179.66	\$ 106,639.56	\$ 125,000.00		\$ 125,000.00
Leotures, etc.—38th G. A.	3,209.71		3,209.71			
Pathological building.	2,875.01		2,875.01			
Special.		9,677.46	9,677.46	10,000.00		10,000.00
Total.	\$ 52,784.42	\$ 69,857.12	\$ 122,641.54			

Toldos:						
Support.						
Farm implements, tools, etc.	\$ 60,436.79	\$ 70,790.99	\$ 140,247.78	\$ 145,000.00		\$ 145,000.00
Silo.	925.00		925.00			
Superintendent of cottage.	34.50		34.50			
Contingent and repairs.	418.70		418.70			
Dental, ocular, etc.	2,911.67		2,911.67			
Fences, gates, walks, etc.	588.75		588.75			
Electric wiring.	132.31		132.31			
Special.		98,168.32	98,168.32	10,000.00		10,000.00
Total.	\$ 74,827.35	\$ 168,929.31	\$ 243,756.66			
Woodward:						
Library, books, etc.	\$ 180,430.30	\$ 222,466.00	\$ 402,896.30	\$ 450,000.00		\$ 450,000.00
Grass and cereals.	1,400.81		1,400.81			
Chapel, assembly hall, etc.	4,845.94		4,845.94			
Wages for employees.	25,270.31		25,270.31			
Contingent and repairs.	5,013.33		5,013.33			
Tunnels.	6,122.14		6,122.14			
Special.	202.00	132,739.32	132,739.32	20,000.00		20,000.00
Total.	\$ 231,491.03	\$ 355,205.32	\$ 586,696.35			
Grand total general revenue warrants issued.	\$89,113,801.40	\$17,138,843.16	\$106,252,644.56			

NOTES:  
 a Trust Fund, see Table No. 4, Part I.  
 b Included in item under "Agriculture, Dept. of".  
 c Also included in item under "Agriculture, Dept. of".  
 d Necessary expenditures authorized by statute.  
 e Includes Federal Aid.  
 f All expenditures reimbursed.  
 g Excludes item under "University of Iowa".  
 h Excludes item under "University of Iowa".  
 i Industry account, receipts more than balance expenditures.



TABLE NO. 3

## PART 2

## General Revenue Warrant Account

	Issued by Auditor of State	Redeemed by Treasurer of State	Outstanding at end of each fiscal year
Outstanding July 1, 1922 (as shown by last report)			\$ 1,263,258.22
Deduction to correct error			4,272.87
Net outstanding July 1, 1922			\$ 1,258,985.35
1922 July	\$ 2,173,255.14	\$ 2,079,074.74	
August	2,225,002.91	2,452,085.58	
September	2,544,219.05	2,080,547.38	
October	2,704,278.00	2,629,754.19	
November	2,738,669.41	2,740,952.32	
December	2,236,954.65	2,505,175.66	
1923 January	1,584,771.40	1,598,523.46	
February	1,945,908.17	1,761,150.57	
March	2,776,708.69	2,350,442.54	
April	2,616,711.00	2,580,031.26	
May	2,308,804.97	2,387,017.70	
June	3,108,504.38	2,389,900.80	
Total	\$28,163,787.81	\$27,768,756.40	
Deduct warrants canceled during year	49,686.41		
Total warrants—First Year	\$28,113,801.40	\$27,768,756.40	
Outstanding July 1, 1923	1,258,985.35		\$ 1,604,030.35
Amount to be subsequently redeemed from Trust Funds			335,762.18
General Revenue Warrants outstanding July 1, 1923	\$29,372,786.75	\$27,768,756.40	\$ 1,268,268.17
1923 July	\$ 1,099,944.93	\$ 1,618,372.62	
August	1,122,055.19	1,292,273.08	
September	1,148,304.30	1,219,693.12	
October	1,418,961.41	1,409,487.78	
November	1,361,992.64	1,532,311.13	
December	1,672,261.66	1,576,947.07	
1924 January	1,820,431.33	1,528,436.04	
February	854,015.92	1,042,167.27	
March	1,632,081.86	1,654,592.42	
April	1,153,467.62	1,384,421.08	
May	1,632,903.28	1,568,079.95	
June	2,293,959.12	1,352,689.65	
Total	\$17,190,979.26	\$17,180,471.21	
Deduct warrants canceled during year	52,136.10		
Total warrants—Second Year	\$17,138,843.16		
Outstanding July 1, 1924	1,268,268.17		\$ 1,226,666.12
Outstanding June 30, 1924	\$18,407,111.33	\$17,180,471.21	\$ 1,226,666.12

TABLE NO. 4

## PART 1

## Trust Fund Expenditures

	Warrants issued during the fiscal year ending June 30, 1924
Banking Department	
Salaries and expense	\$ 89,615.78
Board of Accountancy	
Per diem and expense	77.92
Board of Chiropractic	
Per diem and expense	3,920.58
Board of Dental Examiners	
Per diem and expense	2,332.71
Board of Engineering Examiners	
Per diem and expense	2,543.60
Board of Health	
Embalmer's department per diem and expense	1,041.78
Nurses department per diem and expense	1,314.91
Board of Optometry Examiners	
Per diem and expense	334.69
Board of Medical Examiners	
Expense	954.62
Board of Podiatry Examiners	
Per diem and expense	82.93
Educational Board of Examiners	
Per diem, salaries and expense	19,078.27
Federal Aid Engineering	353,596.32
Fish and Game	
Salaries and expense	129,156.77
Boundary water expense	1,180.85
Highway Commission	
Maintenance fund	729,138.16
Motor Vehicle Department	
Salaries and expense	239,945.12
Primary Road Fund	12,573,047.34
National Guard	
Permanent improvement	503.80
Hotel Inspection	
Salaries and expense	709.80
Treasurer of State	
Invalidated warrants	2,740.36
Grand Total—Trust Fund	\$14,151,367.31

TABLE NO. 4

## PART 2

## Trust Funds Warrant Account (First year of Biennium included in General Revenue)

	Issued by Auditor of State	Redeemed by Treasurer of State	Outstanding at end of each fiscal year
Outstanding July 1, 1923			\$ 335,762.18
1923 July	\$ 1,125,139.78	\$ 1,028,810.95	
August	1,260,179.69	1,177,880.96	
September	850,429.01	788,758.76	
October	915,956.03	1,032,583.24	
November	1,918,645.50	1,427,705.87	
December	886,511.98	1,394,530.74	
1924 January	922,419.96	939,338.64	
February	2,769,380.57	2,317,201.08	
March	985,589.71	1,497,108.35	
April	903,762.39	1,007,690.43	
May	884,493.13	819,363.30	
June	730,536.19	780,699.48	
Total	\$14,153,043.94	\$14,211,671.70	
Deduct warrants canceled during year	1,676.63		
Outstanding June 30, 1924	\$14,151,367.31	\$14,211,671.70	\$ 275,431.79

TABLE NO. 5

## Part I—Capitol Grounds Extension Fund

Unexpended Balance June 30, 1922.....	\$ 9,843.89
Receipts of tax collected by county treasurers.....	229,644.01
Receipts from miscellaneous sources.....	11,496.92
	<hr/>
Disbursements for payment of bonds.....	\$250,984.82
Disbursements for payment of interest.....	\$185,000.00
Disbursements for payment of interest.....	8,250.00
Disbursements miscellaneous sources.....	33,842.61
Unexpended balance June 30, 1924.....	29,862.31
Total.....	<hr/>
	\$250,984.82

TABLE NO. 5

## Part II—Capitol Extension Fund—Warrant Account.

Outstanding warrants July 1, 1922 as shown on last report.....	\$ 1,241.82
Deduction to correct error.....	94.38
Net outstanding warrants July 1, 1922.....	<hr/>
	\$ 1,147.44
Warrants issued July 1, 1922 to June 30, 1924.....	33,307.37
Total.....	<hr/>
	\$34,454.81
Warrants redeemed by Treasurer of State July 1, 1922 to June 30, 1924.....	\$33,842.61
Unredeemed warrants June 30, 1924.....	612.20
Total.....	<hr/>
	\$34,454.81

TABLE NO. 6

## Part I—Bonus Tax Fund.

Receipts of tax collected by county treasurers.....	\$2,932,804.56
Receipts of accrued interest on bonds delivered.....	54,333.98
Total receipts.....	<hr/>
	\$2,987,138.54
Disbursements for payment of bonds.....	\$1,100,000.00
Disbursements for payment of interest on bonds.....	886,453.75
Balance in state treasury June 30, 1924.....	<hr/>
	\$1,986,453.75
	<hr/>
	1,000,684.79
	<hr/>
	\$2,987,138.54

TABLE NO. 6

## Part II—Bonus Fund

Receipts and disbursements during the biennial period ended June 30, 1924.....	
Receipts from sale of bonds.....	\$22,000,000.00
Receipts from refunds.....	6,566.10
Total receipts.....	<hr/>
	\$22,006,566.10
Warrants issued in payment of salaries.....	\$ 81,491.87
Warrants issued in payment of miscellaneous expenses.....	23,307.23
Warrants issued in payment of bonus.....	19,172,964.23
Total disbursements.....	<hr/>
	\$19,276,863.33
Balance unexpended June 30, 1924.....	<hr/>
	2,729,702.77
	<hr/>
	\$22,006,566.10

TABLE NO. 6

## Part III—Bonus Warrant Account.

Warrants issued June 4, 1923 to June 30, 1924.....	\$10,279,019.33
Warrants cancelled June 4, 1923 to June 30, 1924.....	2,156.00
Warrants redeemed by treasurer of State June 6, 1923 to June 30, 1924.....	<hr/>
	\$19,276,863.33
Bonus warrants outstanding June 30, 1924.....	<hr/>
	19,208,747.76
	<hr/>
	\$ 68,115.97

TABLE NO. 6

## Part IV—Bonus Bond Account.

Bonds issued by treasurer of State.....	\$22,000,000.00
Bonds paid and retired during triennium.....	1,100,000.00
Bonds outstanding June 30, 1924.....	<hr/>
	\$20,900,000.00



## TABLE NO. 7—CIGARETTE SALES TAX

Showing the Quantity and Money Value of Cigarette Tax Stamps Received, Delivered to the Treasurer of State, and Remaining in the Custody of the Auditor of State.

Denomination	On hand July 1, 1922		Received July 1, 1922 to June 30, 1924		Delivered to Treasurer of State July 1, 1922 to June 30, 1924		On hand June 30, 1924	
	Quantity	Face Value	Quantity	Face Value	Quantity	Face Value	Quantity	Face Value
One-half cent.	1,340,000	\$6,700.00	1,100,000	\$5,500.00	820,000	\$4,100.00	1,620,000	\$8,100.00
One cent.	380,000	3,800.00	290,000	2,900.00	13,000	128.00	1,910,000	19,100.00
One and one-half cent.	380,000	5,700.00	2,000	30.00	1,870,000	28,050.00	32,200,000	644,000.00
Two cent.	10,170,000	203,400.00	80,270	1,605,400.00	58,240,000	1,164,800.00	550,000	11,000.00
Five cent.	550,000	27,500.00						
Total.		\$258,100.00		\$1,837,100.00		\$1,329,350.00		\$ 765,850.00

TABLE NO. 8—PROVIDENTIAL CONTINGENT FUND.

Itemized Statement of Disbursements of Providential Contingent Fund  
Appropriated by the Thirty-ninth and Fortieth General Assemblies

## STATE PENITENTIARY, FORT MADISON

July 1, 1922	Yawman & Erbe Mfg. Co.	Ink roller	\$ 2.14
July 1, 1922	Western Electric Co.	Shade holders, etc.	111.04
July 1, 1922	Central Electric Co.	Nozale, etc.	61.89
July 1, 1922	Ohio Body & Blower Co.	Ventilators	244.68
July 1, 1922	Tollins Electric Co.	Wing	580.37
July 1, 1922	Mack-Vought & Co.	Hooks and nails	1.90
July 1, 1922	Hawkeye Lumber Co.	Plaster	15.00
July 1, 1922	Hirans Hardware	Screws, springs, etc.	87.93
July 1, 1922	S. & J. C. Atlee, Inc.	Lumber	977.77
July 1, 1922	Lawrence M. Stein Co.	Sewing machines	327.00
July 1, 1922	Geo. H. Schaffer & Co.	Putty	11.19
July 1, 1922	S. & J. C. Atlee, Inc.	Lumber	582.11
July 1, 1922	Fort Madison Foundry	Castings	4.41
July 1, 1922	Hiram Hardware	Padlocks	6.09
July 1, 1922	F. M. Jordan	Ink	9.00
July 1, 1922	A. C. McJurg & Co.	Journal paper	3.75
July 1, 1922	Patterson Brothers Tobacco Co.	Tobacco	540.00
July 1, 1922	Home	Shoe nails, etc.	24.98
July 1, 1922	S. & J. C. Atlee, Inc.	Lumbr	105.22
July 1, 1922	Stromberg-Carlson Telephone Co.	Telephones	94.50
July 1, 1922	Hibbard, Spencer, Bartlett & Co.	Drawer knobs	3.69
July 1, 1922	Hiram Hardware, assigned to State Penitentiary, Ft. Madison	Sandpaper, locks, hinges, etc.	103.45
July 1, 1922	H. C. Cole, assigned to State Penitentiary, Ft. Madison	Labor	153.00
July 1, 1922	Hiram Hardware, assigned to State Penitentiary, Ft. Madison	Bolts, etc.	30.05
July 1, 1922	W. T. Nutgrass, assigned to State Penitentiary, Ft. Madison	Labor	153.00
July 1, 1922	W. L. Wenner, assigned to State Penitentiary, Ft. Madison	Labor	52.85
July 1, 1922	Curtis Bros. Handle Mfg., assigned to State Penitentiary, Ft. Madison	Sledge handles	4.12
July 1, 1922	Sligo Iron Store Co., assigned to State Penitentiary, Ft. Madison	Welding compound	1.22
July 1, 1922	Gutta Percha & Rubber Mfg. Co., assigned to State Penitentiary, Ft. Madison	Expansion rims, etc.	73.74
July 1, 1922	Follansbee Brothers Co., assigned to State Penitentiary, Ft. Madison	Galvanized iron	178.43
July 1, 1922	S. Earl Wood, assigned to State Penitentiary, Ft. Madison	Press	65.00
July 1, 1922	Central Electric Co., assigned to State Penitentiary, Ft. Madison	Terminals, etc.	19.40
July 1, 1922	Armenio M. Stein Co.	Sugar machines, etc.	312.11
July 1, 1922	W. A. Shaffer Pen Co.	Lights	19.80
July 1, 1922	Lawrence M. Stein Co.	Sewing machines	190.12
July 1, 1922	Theo. A. Koehn Co.	Vibrolite, etc.	1.58
July 1, 1922	S. & J. C. Atlee, Inc.	Lumber	318.99
July 1, 1922	S. & J. C. Atlee, Inc.	Lumber	13.49
July 1, 1922	S. & J. C. Atlee, Inc.	Lumber	32.38
Aug. 1, 1922	Rock Island Machine Works	Sock machine and needles	41.80
Aug. 1, 1922	R. L. & J. McConnell Co.	Eyeglass	.88
Aug. 1, 1922	Geoch Milling & Elevator Co.	Flour	864.50
Aug. 1, 1922	Central Electric Co.	Conduit, switches, etc.	71.04
Aug. 1, 1922	Globe Machinery & Supply Co.	Pipe	29.15
Aug. 1, 1922	Western Thrift Supply Co.	Projector, rheostat, etc.	479.27
Aug. 1, 1922	Aug. H. Schaffer & Co.	Verish, paint, etc.	11.25
Aug. 1, 1922	Geo. H. Schaffer & Co.	Paint	13.50
Aug. 1, 1922	Hawkeye Lumber Co.	Plaster	11.25
Aug. 1, 1922	Lynn & Healy	Musie stand	15.50
Aug. 1, 1922	Wair and Furniture Industry, Ft. Madison	Chairs	353.70
Aug. 1, 1922	Fisher Supply Co.	Pipe	353.70
Aug. 1, 1922	Hiram Hardware	Chains, pulleys, etc.	21.75

Aug. 1, 1922	S. & J. C. Atlee, Inc.	Lumber	\$ 70.79
Aug. 1, 1922	Marish Bros.	Lead, oil, etc.	138.14
Aug. 1, 1922	Superior Fixture Co.	Lumino balls	24.25
Aug. 1, 1922	Collins Electric Co.	Electric appliances	104.57
Aug. 1, 1922	James B. Clow & Sons	Closets	142.64
Aug. 1, 1922	Lawrence M. Stein Co.	Button hole machine	245.00
Aug. 1, 1922	Murray Iron Works Co.	Shutting	7.50
Aug. 1, 1922	Western Electric Co.	Switch	1.22
Aug. 1, 1922	F. Brody & Sons Co.	Needles	6.25
Aug. 1, 1922	Lawrence M. Stein Co.	Freight	25.05
Aug. 1, 1922	Troy Laundry Machinery Co.	Mangle appliances	128.03
Aug. 1, 1922	Yale & Towne Mfg. Co.	Palettes	18.31
Aug. 1, 1922	The Aluminum Cooking Utensil Co.	Aluminum plates	38.94
Aug. 1, 1922	John L. Bolo & Co.	Buttons, needles, etc.	55.55
Aug. 1, 1922	Pittsburgh Plate Glass Co.	Purity	17.50
Aug. 1, 1922	Tone Bros.	Spice, etc.	23.60
Aug. 1, 1922	Franklin MacVeagh & Co.	Shredded coconut	7.75
Aug. 1, 1922	Charles Hewitt & Sons Co.	Cocoa	11.28
Aug. 1, 1922	Harold Bertsch Shoe Co.	Shoes	11.09
Aug. 1, 1922	The Columbia Mills	Shade cloth	102.09
Aug. 1, 1922	The Columbia Mills	Shade rollers, etc.	23.00
Aug. 1, 1922	Theo. A. Koelsch Co.	Hydraulic chairs, etc.	206.35
Aug. 1, 1922	Gutta Percha & Rubber Mfg. Co.	Hose	140.63
Aug. 1, 1922	Central Electric Co.	Nozzle	1.07
Aug. 1, 1922	Western Newspaper Union	Type, etc.	229.20
Aug. 1, 1922	The Welding Shop	Repair printing press	8.40
Aug. 1, 1922	Westinghouse Electric & Mfg. Co.	Motor, etc.	59.04
Aug. 1, 1922	Crane Co.	Flu cleaner, rad. air valves and pipe	399.82
Aug. 1, 1922	Samuel Bingham's Son Mfg. Co.	Rollers	4.36
Aug. 1, 1922	James B. Clow & Sons	Lavatory and fittings	29.98
Aug. 1, 1922	S. & J. C. Atlee, Inc.	Lumber	82.37
Sept. 8, 1922	Geo. H. Schafer & Co.	Paint	21.89
Sept. 8, 1922	Hiram's Hardware	Locks, etc.	2.05
Sept. 8, 1922	Troy Laundry Machinery Co.	Body press	386.60
Sept. 8, 1922	Western Laundry Supply Co.	Blueing	11.55
Sept. 8, 1922	Troy Laundry Machinery Co.	Steam dampener	3.06
Sept. 8, 1922	Paul Electric Co.	Wire	38.92
Sept. 8, 1922	Collins Electric Co.	Panel	18.31
Sept. 8, 1922	Luthe Hardware Co.	Bolts, etc.	197.77
Sept. 8, 1922	A. C. McChug & Co.	Paste, etc.	55.28
Sept. 8, 1922	Luthe Hardware Co.	Castors, etc.	48.67
Sept. 8, 1922	C. V. Engstrom Co.	Thread, etc.	96.75
Sept. 8, 1922	Thompson-Ehlers Co.	Eyebits and hooks	11.00
Sept. 8, 1922	American Fork & Hoe Co.	Forks	13.61
Sept. 8, 1922	Pittsburgh Plate Glass Co.	Turpentine	100.28
Sept. 8, 1922	Collins Electric Co.	Bolts, etc.	13.74
Sept. 8, 1922	Collins Electric Co.	Covers	157.18
Sept. 8, 1922	Electric Contractors Supply Co.	Lamps	127.77
Sept. 8, 1922	Western Newspaper Union	Books, etc.	70.69
Sept. 8, 1922	Pratt Paper Co.	INK, etc.	10.80
Sept. 8, 1922	Chandler & Price Co.	Pocket	37.22
Sept. 8, 1922	Downing Electrical Co.	Covers	2.74
Sept. 8, 1922	Central Electric Co.	Switches	23.13
Sept. 8, 1922	Central Electric Co.	Glass knobs	44.47
Sept. 8, 1922	Central Electric Co.	Fixtures	55.37
Sept. 30, 1922	Seovill Mfg. Co.	Buttons	40.61
Sept. 30, 1922	E. W. Ebinger	Piano	210.00
Sept. 30, 1922	L. H. Kurie Co.	Valves, etc.	99.80
Sept. 30, 1922	Chair and Furniture Industry, Ft. Madison	Lumber	5.60
Sept. 30, 1922	Geo. H. Schafer & Co.	Varnish, etc.	11.45
Sept. 30, 1922	Frank J. Donahoe	Ptchers, etc.	53.20
Sept. 30, 1922	Luthe Hardware Co.	Knives	41.11
Sept. 30, 1922	Klein Bros. Exterminating Co.	Rat emulsifier	55.00
Sept. 30, 1922	J. C. Groendyke Co.	Twine	26.83
Sept. 30, 1922	Western Newspaper Union	Envelope	1.57
Sept. 30, 1922	Mark Mfg. Co.	Hats	13.00
Sept. 30, 1922	John Bial's Sons Co.	Jars	5.55
Sept. 30, 1922	J. W. Jenkins' Sons Music Co.	Music	8.47
Sept. 30, 1922	Service Music Co.	Music	.81
Nov. 8, 1922	Thompson-Ehlers Co.	Hooks	15.45
Nov. 8, 1922	Eagle-Picher Lead Co.	White lead	49.19
Nov. 8, 1922	Warfield-Pratt-Howell Co.	Rice	27.50
Nov. 8, 1922	John Bial's Sons Co.	Beans	55.50
Nov. 8, 1922	Troy Laundry Machinery Co.	Laundry equipment	210.90
Nov. 8, 1922	L. H. Kurie Co.	Pipe equipment	29.81
Nov. 8, 1922	Collins Electric Co.	Boxes, etc.	84.55
Nov. 8, 1922	Crane Co.	Hooks and parts	11.42
Nov. 8, 1922	C. L. Barnhouse	Music	5.52
Nov. 8, 1922	Filmora Music House	Music	0.03
Nov. 8, 1922	Clark & Co.	Smoking tobacco	265.74
Dec. 14, 1922	S. & J. C. Atlee, Inc.	Lumber	44.94
Dec. 14, 1922	Hibbard, Spencer, Bartlett & Co.	Shovels, etc.	25.74

Dec. 14, 1922	Globe Machinery & Supply Co.	Air cocks	\$ 9.41
Dec. 14, 1922	The Fisher-Gavener Supply Co.	Reducing valves	22.51
Dec. 14, 1922	Richards-Wilcox Mfg. Co.	Wheels and track	13.98
Dec. 14, 1922	Lyons & Healy	Musical instruments	139.50
Dec. 14, 1922	Geo. H. Schafer & Co.	Paint	9.55
Dec. 14, 1922	Hawkeye Lumber Co.	Varnish	2.25
Dec. 14, 1922	J. W. Jenkins' Sons Music Co.	Music	1.60
Dec. 14, 1922	Hiram's Hardware	Shovels	12.00
Dec. 14, 1922	Collins Electric Co.	Wire	4.69
Dec. 14, 1922	Central Electric Co.	Wire	13.79
Jan. 9, 1923	J. W. Jenkins' Sons Music Co.	Music	8.04
Jan. 9, 1923	Central Electric Co.	Cases	10.15
Jan. 9, 1923	Crane Co.	Knife switch	1.83
Jan. 26, 1923	Sligo Iron Store Co.	Pipe fitting, etc.	428.07
Jan. 26, 1923	Collins Electric Co.	Iron	6.50
Jan. 26, 1923	The Men's Reformatory, Anamosa	Fuses	18.60
Mar. 1, 1923	Gregory Electric Co.	Books	36.56
Mar. 1, 1923	Downing Electrical	Electrical work	57.82
Mar. 1, 1923	Nurre Mirror Plate Co.	Steel pans	5.75
May 4, 1923	Lyons & Healy	Plate glass	1.70
May 4, 1923	Hiram's Hardware	Piano violin	58.24
May 4, 1923	Central Electric Co.	Screw bolts	8.40
June 15, 1923	Paxton & Gallagher Co.	Carbons	24.50
June 15, 1923	Jacques Mfg. Co.	Dried peas	84.88
June 15, 1923	Sprague Warner & Co.	Baking powder	11.40
June 15, 1923	Charles Hewitt & Sons Co.	Cocoa, etc.	207.28
June 15, 1923	R. J. Reynolds Tobacco Co.	Jello powder	40.83
June 15, 1923	Central Electric Co.	Tobacco	337.50
June 15, 1923	Morris Sanford Co.	Tape	23.50
Aug. 16, 1923	Metropolitan Supply Co.	Post landers	5.76
Aug. 16, 1923	Chair and Furniture Industry, Ft. Madison	Chairs	1,827.00
Aug. 16, 1923		Chairs	167.70
Total			\$16,390.73

## INDEPENDENCE STATE HOSPITAL, INDEPENDENCE, IOWA

Oct. 23, 1923	Federal Cement Tile Co.	Roofing tile	\$ 543.62
Dec. 4, 1923	Independence State Hospital	Cement, etc.	656.19
Dec. 4, 1923	H. F. Smith, Mgr. West Side Lumber Co.	Felt	27.80
Total			\$ 1,227.61

## STATE ARSENAL, CAMP DODGE

Sept. 9, 1922	Denny Wall Paper & Coal Co.	Glass	\$ 22.80
July 18, 1923	Pittsburgh Plate Glass Co.	Glass	18.45
Total			\$ 41.25



TABLE NO. 9—TAXES UNCOLLECTED—Continued.

Counties	Taxes 1922 and previous years uncollected Jan. 1, 1922		Soldiers' bonus revenue	Taxes 1923 and previous years uncollected June 1, 1924		
	General revenue	Capitol extension		General revenue	Capitol extension	Soldiers' bonus
Lucas.....	\$ 4,469.40	\$ 126.06	\$ 69.54	\$ 33,057.42	\$ 126.06	\$ 3,742.08
Lyon.....	8,996.80	189.32	42.87	59,029.11	189.32	6,435.97
Madison.....	987.97	18.85	99.79	45,066.54	17.57	5,759.91
Malhaska.....	6,509.50	443.57	757.23	62,831.57	443.57	7,998.03
Marion.....	15,340.27	1,398.01	1,432.95	60,537.81	1,308.01	7,244.05
Marshall.....	2,719.08	45.24	140.41	69,740.63	44.07	8,753.51
Mills.....	4,519.65	139.01	66.06	39,638.48	139.01	4,580.86
Mitchell.....	1,968.35	62.03	49.78	39,715.10	61.93	4,901.96
Monona.....	9,077.22	215.98	433.84	57,381.31	212.71	6,636.17
Monroe.....	3,957.27	150.30	164.30	32,040.57	145.39	3,864.78
Montgomery.....	4,223.87	67.39	242.32	41,956.94	28.03	5,158.04
Muscatine.....	2,772.45	63.95	89.68	56,762.33	63.22	7,027.17
O'Brien.....	7,042.17	374.93		65,125.95	372.53	7,453.65
Oceola.....	2,807.28	27.33	109.66	35,066.75	27.33	4,256.85
Pago.....	10,083.59	124.46	1,065.50	62,769.06	121.75	7,862.57
Palo Alto.....	10,236.94	243.57	400.19	87,369.65	243.57	6,438.60
Plymouth.....	5,812.35	113.65	233.67	73,563.44	113.59	8,944.14
Ponchartraine.....	3,892.60	92.24	150.44	54,284.73	90.61	6,619.57
Polk.....	110,755.32	2,007.39	2,776.23	399,927.19	1,954.48	39,032.30
Pottawattamie.....	25,880.34	246.22	1,039.08	132,723.97	336.27	14,719.61
Poweshiek.....	3,409.13	62.71	394.63	62,899.87	63.45	7,991.30
Ringgold.....	805.57	200.48	52.31	34,363.82	200.48	4,429.30
Sac.....	6,544.68	124.68	819.32	67,006.22	124.68	8,515.36
Scott.....	3,854.50	66.03	409.02	111,799.92	49.84	14,307.34
Shelby.....	2,412.31	61.13	212.94	57,911.48	61.13	7,347.82
Sionx.....	2,050.87	112.16	21.13	68,509.23	112.16	8,564.79
Story.....	15,781.93	273.70	360.56	84,255.85	273.70	9,286.99
Tama.....	5,397.61	160.52	101.83	72,406.58	146.26	8,992.74
Taylor.....	2,004.64	75.93	75.71	41,126.50	75.80	5,029.07
Union.....	3,082.41	76.13	134.70	39,224.13	74.31	4,771.21
Van Buren.....	2,103.13	52.71	72.29	31,550.75	90.23	3,891.66
Wapello.....	14,283.81	324.61	489.31	70,881.61	319.54	7,753.44
Warren.....	4,452.69	82.71	52,557.43	82.71	6,324.60	
Washington.....	1,630.01	29.42	277.13	57,094.33	22.85	7,419.89
Wayne.....	1,426.84	38.04	1,136.16	43,530.58	35.62	6,126.10
Webster.....	7,570.68	188.06	262.58	94,756.04	180.14	11,426.86
Winnebago.....	3,620.76	176.87	176.87	64,654.99	27.81	5,129.05
Winnechick.....	19.81	10.67	4.35	48,307.90	9.64	6,218.02
Woodbury.....	27,617.76	1,481.24	1,326.19	208,055.25	1,447.92	24,338.27
Worth.....	1,905.29	67.57	121.21	29,683.13	67.57	3,690.50
Wright.....	3,917.06	72.68	47.32	55,547.96	72.98	6,684.91
Total.....	\$590,453.81	\$16,485.56	\$29,553.01	\$6,120,466.59	\$15,937.81	\$735,172.26

TABLE NO. 9—TAXES UNCOLLECTED

Taxes Uncollected by Counties After Being in the Hands of the Treasurer One Year and Balances Due the State for Taxes Levied as of June 1, 1924.

Counties	Taxes 1922 and previous years uncollected Jan. 1, 1922		Soldiers' bonus revenue	Taxes 1923 and previous years uncollected June 1, 1924		
	General revenue	Capitol extension		General revenue	Capitol extension	Soldiers' bonus
Adair.....	\$4,301.61	\$94.37	\$286.83	\$47,650.09	\$94.37	\$6,859.26
Adams.....	3,444.27	126.41	160.88	34,094.97	126.41	4,097.40
Allamakee.....	1,449.03	85.40	192.50	42,924.73	85.40	5,524.58
Appanoose.....	1,798.02	45.37		39,980.65	44.20	4,902.23
Audubon.....	1,523.33	41.30	231.74	43,631.42	41.30	5,645.51
Benton.....	1,781.86	61.74	162.39	66,629.31	55.70	8,522.11
Black Hawk.....	10,056.49	208.22	1,268.14	102,038.96	197.19	13,034.76
Boone.....	3,036.51	66.49		62,957.30	60.60	7,985.17
Bremer.....	671.31	38.53		43,337.07	38.53	5,484.99
Bureau.....	2,415.51	64.41	131.62	48,771.36	61.90	6,077.15
Buena Vista.....	6,449.65	135.18	67.22	62,830.89	133.31	7,305.94
Butler.....	3,972.61	64.18	142.73	45,738.15	64.18	6,647.91
Calhoun.....	10,905.39	135.48	303.58	65,949.93	135.48	7,379.69
Carroll.....	5,970.60	115.28	244.66	63,308.98	115.28	7,616.36
Cass.....	1,464.84	29.47	50.77	51,009.08	27.85	6,407.00
Cedar.....	9,735.93	224.11	56.80	65,567.09	224.11	7,234.29
Cerro Gordo.....	3,980.41	136.75	399.11	76,930.90	132.35	9,752.75
Cherokee.....	7,647.19	124.25	207.13	58,691.76	115.62	6,776.86
Chickasaw.....	2,887.39	111.43	83.35	41,090.40	111.43	4,994.43
Clarke.....	2,827.19	111.42	12.46	29,845.85	111.42	3,466.53
Clay.....	5,533.22	36.27	91.82	55,594.04	36.27	6,527.50
Clayton.....	114.43	16.89		56,152.01	16.89	7,168.73
Clinton.....	2,645.19	73.95		88,435.92	72.34	11,022.36
Crawford.....	2,957.04	13.71	162.58	78,528.11	13.71	9,877.71
Dallas.....	5,012.94	178.23	256.90	62,416.67	178.23	7,650.96
Davis.....	1,468.30	75.85	79.30	20,191.15	56.42	4,600.81
Decatur.....	10,118.77	540.92	62.11	45,805.37	538.38	4,650.99
Delaware.....	2,364.67	49.64	125.15	47,558.57	47.17	5,450.32
Des Moines.....	2,246.45	125.64	153.96	59,849.15	153.96	7,484.74
Dickinson.....	3,391.70	437.99	255.75	42,386.04	437.59	5,268.71
Dubuque.....	7,960.42	183.15	650.46	105,404.10	156.16	13,101.06
Emmet.....	786.06	12.45	165.38	32,013.25	10.27	4,167.79
Fayette.....	4,144.56	63.43	280.52	66,351.86	99.46	8,277.74
Floyd.....	3,989.97	67.97	99.40	47,470.04	67.97	5,690.51
Franklin.....	3,675.58	112.59	149.21	51,264.56	112.59	6,269.76
Fremont.....	9,279.67	235.98	164.50	44,409.27	235.87	4,680.83
Greene.....	14,161.02	249.16		55,550.42	130.49	6,525.47
Grundy.....	1,759.16	58.69	161.75	50,342.87	57.02	6,398.36
Guthrie.....	3,984.83	93.01	142.69	52,691.71	93.01	6,404.21
Hamilton.....	3,151.37	145.47	146.69	58,613.96	145.47	7,269.37
Hancock.....	1,394.87	58.77	483.34	41,139.14	57.05	1,221.76
Hardin.....	3,844.28	114.50	97.35	60,985.81	50.94	7,484.74
Harrison.....	2,035.05	63.22	400.83	61,438.48	53.42	3,749.60
Henry.....	1,538.42	47.28	935.23	40,087.36	47.28	5,878.22
Howard.....	1,037.16	34.26	104.15	38,131.44	32.25	4,784.78
Humboldt.....	3,328.30	70.97	148.42	42,508.79	70.39	5,156.47
Ia.....	2,162.52	35.44	85.95	44,894.71	35.44	5,579.39
Iowa.....	789.21	97.17	1,365.79	50,652.28	97.17	8,241.84
Jackson.....	3,282.30	61.75	260.32	47,181.73	61.75	5,904.05
Jasper.....	1,844.58	60.77	35.19	71,038.08	178.84	8,991.72
Jefferson.....	1,681.58	68.88	287.78	38,498.05	68.88	5,020.82
Johnson.....	6,797.19	131.78		71,049.00	131.78	8,261.79
Jones.....	5,354.01	94.31	385.43	49,525.20	92.69	6,055.05
Kearney.....	2,791.83	119.38	254.63	54,088.51	254.63	8,612.51
Knox.....	7,241.30	176.66	325.33	76,342.43	176.66	9,208.80
Lee.....	9,752.57	162.46	190.09	79,238.67	162.46	9,127.99
Linn.....	10,931.36	170.34	826.27	143,191.24	147.34	17,702.35
Louis.....	8,877.03	177.88	203.77	39,435.59	175.09	4,759.41

TABLE NO. 10—PERMANENT SCHOOL FUND

Statement of the semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, A. D. 1923, as provided by Sections 89 and 2847 of the Code, on the basis of fifteen and four hundred and forty-three thousandths cents for each youth in the county. The total amount of the Permanent School Fund on the first day of January, 1923, was \$4,827,553.59, upon which this apportionment was computed.

## ADDITIONS TO FUND ON ACCOUNT OF ESCHEAT ESTATE:

October 15, 1920, Woodbury County.....	\$ 34.46
June 22, 1921, Linn County.....	695.81
February 7, 1922, Mitchell County.....	1,586.90
March 4, 1922, Clay County.....	373.94
August 11, 1922, Linn County.....	72.85
October 25, 1922, Winnebago County.....	2,911.19
<b>Total .....</b>	<b>\$6,585.15</b>

Note:—Additions to Fund on account of escheated estates are included in the total of \$4,827,553.59 given above.

Note:—Interest on State Bonds shown on this report is computed at 6%, for the first twenty days of 1922.





TABLE NO. 12—PERMANENT SCHOOL FUND.

Statement of the Semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, A. D. 1924, as provided by Sections 89 and 2847 of the Code, on the basis of fifteen and four hundred ninety-three thousandths cents for each youth in the county.

The total amount of Permanent School Fund on the first day of January, 1924, was \$4,820,937.37, upon which this apportionment was computed.

## ADDITIONS TO FUND DURING 1923

January 1, 1913, *Marshall County Escheat Estate.....	\$ 484.08
June 30, 1915, *Marshall County Escheat Estate.....	1,034.29
July 6, 1922, *Marshall County Escheat Estate.....	166.45
November 17, 1923, Union County Escheat Estate.....	332.52
November 22, 1923, O'Brien County Escheat Estate.....	366.41
February 7, 1923, Auditor Chickasaw County Donation.....	.03
December 29, 1923, Cerro Gordo County Resale.....	499.00
December 29, 1923, Cerro Gordo County deficiency paid by county..	351.00

Total additions to Fund—1923.....\$3,233.78

\*Not previously reported—discovered by State Examiner and interest charged to county from date shown.

## DEDUCTIONS FROM FUND DURING 1923

October 3, 1923, Adair County foreclosure.....	\$9,000.00
November 21, 1923, Cerro Gordo County foreclosure.....	850.00

Total Deductions during 1923.....\$9,850.00

Amount of Permanent School Fund January 1, 1923.....\$4,827,553.59

Additions to Permanent School Fund during 1923.....3,233.78

Total.....\$4,830,787.37

Deductions from Permanent School Fund during 1923.....9,850.00

Total amount of Permanent School Fund January 1, 1924..\$4,820,937.37



TABLE NO. 13—PERMANENT SCHOOL FUND

Statement of the semi-annual apportionment of the interest of the Permanent School Fund.

COUNTIES	Number of Youths	Amount of permanent School Fund held by counties January 1, 1924	Semi-annual interest due and apportioned as per Section 2855 Supp. to Code 1913	Amount of interest to be apportioned by County Auditors as per Section 2855 Code Supp. 1913	Deficiency to be transferred from General Revenue to School Fund interest account as per Section 2847 of Code	Excess to be transferred from School Fund interest account to General Revenue as per Section 2847 of Code
Adair.....	4,266	\$ 27,836.71	\$ 923.33*	\$ 660.95		\$ 262.38
Adams.....	3,933	36,710.74	825.99	469.91		356.08
Allamoree.....	5,094	55,459.20	1,247.83	775.29		472.54
Appanose.....	10,045	36,199.38	814.49	1,555.31	\$ 741.82	
Audubon.....	3,811	40,615.37	913.85	560.45		323.40
Benton.....	6,820	30,625.00	689.06	1,061.30		372.24
Black Hawk.....	15,419	18,255.54	410.75	2,388.93	1,978.18	
Boone.....	9,203	90,133.88	2,028.01	1,425.85		602.15
Bremer.....	5,144	53,212.69	1,197.29	796.98		400.31
Buchanan.....	5,566	13,529.16	304.41	862.36	557.95	
Buena Vista.....	5,635	64,773.26	1,457.40	873.03		584.3
Butler.....	5,514	13,975.49	314.45	854.31	539.86	
Calhoun.....	5,009	51,715.75	1,193.60	776.06		387.54
Carroll.....	6,329	16,708.61	375.93	980.58	604.55	
Cass.....	5,499	57,762.70	1,299.66	851.98		447.68
Cedar.....	4,872	22,695.79	508.68	754.84	754.84	
Cerro Gordo.....	10,367	63,023.91	1,431.54	730.98		700.56
Cherokee.....	4,771	33,720.00	758.93	739.19		19.74
Chickasaw.....	2,979	46,727.19	1,051.36	461.55		589.81
Clarke.....	4,614	67,908.38	1,527.71	714.87		812.84
Clay.....	7,595	40,470.00	910.58	1,176.72		
Clayton.....	12,772	156.00	3.51	1,978.82	1,975.31	
Crawford.....	6,453	4,400.00	90.00	909.79	900.79	
Dallas.....	7,614	48,933.74	1,101.61	1,179.67	78.96	
Davis.....	3,904	39,947.81	907.36	249.35		148.01
Decatur.....	4,958	107,554.35	2,419.97	768.16		1,651.81
Delaware.....	5,231	19,599.44	440.31	810.46	370.15	
Des Moines.....	9,329	905.67	20.38	1,445.38	1,425.00	
Dekmon.....	3,480	85,137.83	1,915.60	539.17		1,376.43
Dubuque.....	18,225	800.00	18.00	2,833.67	2,805.67	
Emmet.....	3,992	63,037.47	1,418.34	618.50		799.84
Fayette.....	9,111	69,835.47	1,571.30	1,411.60		159.70
Floyd.....	5,003	23,705.46	533.37	775.13	241.76	
Franklin.....	5,338	30,749.11	691.85	811.84	119.99	
Fremont.....	5,025	63,324.96	1,424.81	778.64		646.17
Greene.....	4,915	36,404.58	819.10	781.50		57.60
Grundy.....	2,360	22,443.45	504.98	365.64		139.34
Harlan.....	5,263	48,755.07	1,096.98	815.42		281.56
Hamilton.....	5,768	59,723.53	1,415.50	893.66		247.84
Hancock.....	4,781	49,708.87	1,118.45	740.74		377.71
Hardin.....	6,433	42,909.90	965.48	996.69	31.21	
Harrison.....	7,440	51,161.04	1,151.12	1,152.71	1.59	
Henry.....	4,708	11,256.27	253.26	743.37	490.11	
Howard.....	4,291	41,508.40	907.36	935.29		27.93
Humboldt.....	4,056	31,791.46	715.31	628.41		86.90
Iowa.....	3,373	26,972.00	606.87	522.59		84.28
Jackson.....	5,363	70,361.73	1,583.14	830.91		752.23
Jackson.....	5,491	32,711.15	736.00	850.74	114.74	
Jasper.....	8,198	62,549.68	1,407.36	1,407.36		137.21
Jefferson.....	4,677	27,993.33	629.84	724.63	94.79	
Johnson.....	7,142	36,881.83	829.84	1,106.64	276.70	
Jones.....	4,958	17,393.00	391.35	768.16	376.81	

COUNTIES	Number of Youths	Amount of permanent School Fund held by counties January 1, 1924	Semi-annual interest due and apportioned as per Section 2855 Supp. to Code 1913	Amount of interest to be apportioned by County Auditors as per Section 2855 Code Supp. 1913	Deficiency to be transferred from General Revenue to School Fund interest account as per Section 2847 of Code	Excess to be transferred from School Fund interest account to General Revenue as per Section 2847 of Code
Kerkuk.....	\$ 6,288	\$ 23,300.63	\$ 524.26	\$ 974.22	\$ 449.96	
Komath.....	8,340	106,947.69	2,399.58	1,292.15		\$ 1,107.43
Lee.....	10,070	1,750.00	39.37	1,560.18	1,520.81	
Linn.....	23,026	72.85	1.64	3,567.51	3,565.87	
Louis.....	3,596	32,242.61	725.46	557.14		168.32
Louis.....	4,993	31,847.47	716.57	773.69	57.02	
Lyon.....	4,940	122,534.86	2,737.03	765.37		1,991.66
Madison.....	4,374	63,054.06	1,418.72	677.68		741.04
Mahaska.....	7,646	29,196.79	666.93	1,184.63	527.70	
Marion.....	7,349	73,545.24	1,654.77	1,138.61		516.16
Marshall.....	9,413	32,320.74	1,012.71	1,458.39	445.68	
Mills.....	4,374	46,318.85	1,042.17	662.19		379.98
Mitchell.....	4,067	14,919.39	335.09	630.12	294.43	
Monona.....	5,649	44,692.60	1,005.58	875.22		130.36
Monroe.....	7,349	60,912.14	1,370.52	1,123.12		247.40
Montgomery.....	4,997	49,582.13	1,115.60	774.20		341.40
Monticello.....	7,399			1,146.36		
O'Brien.....	5,613	102,906.64	2,308.03	869.64		1,438.39
Oceola.....	3,139	99,145.25	2,230.77	486.34		1,744.43
Page.....	2,321	77,519.44	1,744.19	359.60		1,384.59
Palo Alto.....	4,846	45,102.38	1,082.30	750.81		331.49
Plymouth.....	7,737	117,438.24	2,642.81	1,201.82		1,440.99
Poehontas.....	4,691	91,518.33	2,059.16	726.80		1,332.36
Polk.....	46,075	50.00	1.12	7,138.58	7,137.46	
Pottawattamie.....	18,741	85,676.74	1,927.73	2,903.62	975.89	
Poweshiek.....	5,448	55,311.66	1,244.61	844.08		400.43
Ringgold.....	4,943	139,048.95	3,128.60	620.40		2,508.20
Sac.....	5,141	20,042.43	450.96	796.52	345.56	
Scott.....	17,743	300.00	6.75	2,748.99	2,742.24	
Shelby.....	5,118	26,019.40	585.44	792.95	207.51	
Sioux.....	8,832	129,452.84	2,912.69	1,383.87		1,528.82
Story.....	8,151	43,835.97	986.31	1,262.87	276.56	
Tama.....	6,871	38,717.45	871.14	1,033.56	162.42	
Taylor.....	4,447	54,092.61	1,217.08	688.99		528.09
Union.....	4,912	43,950.98	987.41	761.04		226.37
Van Buren.....	4,128	34,703.83	782.86	639.57		143.29
Wapello.....	11,765	59,053.60	1,328.70	1,776.65	447.93	
Warren.....	5,815	66,621.32	1,498.08	869.95		629.03
Washington.....	6,053	39,737.03	894.08	937.82	43.74	
Wayne.....	4,559	126,193.31	2,839.35	706.34		2,133.01
Webster.....	11,457	56,170.92	1,263.84	1,775.08	511.24	
Winnebago.....	4,205	219,187.70	4,931.72	651.60		4,280.12
Winneshiek.....	6,083	31,499.52	708.74	942.77	234.03	
Woodbury.....	27,011	99,747.46	2,242.32	4,184.92	1,940.60	
Woodworth.....	3,689	36,850.53	829.14	571.55		257.59
Wright.....	6,544	51,739.83	1,164.15	982.60		181.25
Total.....	703,800	\$4,820,937.37	\$ 109,042.51	\$109,042.51	\$ 39,280.18	\$ 39,280.18

\*Contains \$113.50 rent.





TABLE NO. 14—ASSESSMENT OF PROPERTY, 1923

## PART IA—REAL ESTATE

COUNTIES	Reported Actual Value of Town Lots	In- crease per cent	De- crease per cent	Adjusted Actual Value of Town Lots	Adjusted Actual Value of Land and Town Lots
Adair.....	\$ 2,191,212	.05		\$ 2,303,923	\$ 28,983,640
Adams.....	1,508,508	.01		1,523,563	20,870,880
Alamogordo.....	3,252,898			3,252,898	25,551,961
Appanoose.....	5,192,307			5,192,907	21,992,419
Audubon.....	2,347,888			2,357,804	27,330,942
Benton.....	6,281,456			6,281,456	42,930,496
Black Hawk.....	29,591,438			29,591,438	58,787,226
Boone.....	7,768,572			7,768,572	38,635,917
Bremer.....	4,650,800	.15		5,348,489	26,552,020
Buchanan.....	4,270,292			4,270,292	28,805,120
Buena Vista.....	5,943,632			5,943,632	35,908,868
Calhoun.....	3,845,056	.03		3,960,408	31,823,968
Calloway.....	2,965,168	.04		3,163,775	34,678,309
Carroll.....	5,569,164			5,569,164	37,016,314
Cass.....	5,028,972	.03		5,179,841	33,996,050
Cedar.....	4,670,364			4,670,364	34,822,552
Cerro Gordo.....	16,402,436			16,402,436	44,760,564
Cherokee.....	4,670,264	.02		4,763,660	35,942,419
Chickasaw.....	2,887,645	.04		3,003,151	34,177,426
Clarke.....	2,086,392			2,086,392	17,778,388
Clay.....	4,478,907			4,478,907	31,417,708
Clayton.....	4,493,396			4,493,396	35,292,236
Clinton.....	14,760,280	.14		16,826,719	59,316,139
Crawford.....	4,797,496	.03		4,941,421	47,314,379
Dallas.....	6,287,155	.10		6,915,871	37,144,794
Davis.....	1,853,801	.16		2,127,209	18,483,722
Decatur.....	2,565,740	.01		2,591,397	20,856,027
Delaware.....	3,485,118	.01		3,519,969	28,746,893
Des Moines.....	17,408,775			17,408,775	30,203,299
Dickinson.....	5,488,818	.07		5,873,053	23,402,276
Duluth.....	34,451,852			34,451,852	62,355,116
Emmet.....	3,297,828	.01		3,330,800	19,705,105
Fayette.....	6,341,315			6,341,315	39,302,096
Floyd.....	6,103,060	.01		6,164,091	27,766,027
Franklin.....	3,720,820			3,724,820	31,412,386
Frederick.....	2,473,554	.11		2,745,645	23,388,047
Greene.....	3,358,608	.01		3,392,194	35,499,675
Grundy.....	2,968,168	.01		3,028,150	32,494,179
Guthrie.....	3,939,624	.03		4,057,813	30,971,448
Hamilton.....	4,833,586			4,833,586	33,626,624
Hancock.....	2,775,196			2,775,196	25,863,698
Hardin.....	6,562,788			6,562,788	35,774,048
Harrison.....	4,704,712			4,704,712	32,739,250
Henry.....	4,325,032			4,325,032	23,880,663
Howard.....	3,222,354			3,222,354	22,405,279
Humboldt.....	2,980,012			2,980,012	23,526,120
Ia.....	3,235,632			3,235,632	28,431,888
Iowa.....	2,957,456	.07		3,164,478	32,888,362
Jackson.....	4,164,092	.01		4,205,733	29,815,465
Jasper.....	7,537,432			7,537,432	45,450,862
Jefferson.....	4,004,260	.03		4,217,088	24,350,891
Johnson.....	10,322,990	.02		10,733,450	41,115,505
Jones.....	3,748,676	.02		3,823,650	27,786,090
Keokuk.....	4,520,592	.01		4,565,798	31,226,282
Kossuth.....	4,214,996	.03		4,314,446	43,506,237
Lee.....	17,562,716			17,562,716	40,442,988
Linn.....	32,346,616			32,346,616	90,802,025
Louis.....	2,650,000			2,650,000	21,419,104
Lucas.....	2,668,768	.02		2,722,143	17,884,993
Lyon.....	3,076,696	.25		3,845,870	36,474,063
Madison.....	2,574,028			2,574,028	28,560,427

COUNTIES	Reported Actual Value of Town Lots	In- crease per cent	De- crease per cent	Adjusted Actual Value of Town Lots	Adjusted Actual Value of Land and Town Lots
Malheur.....	\$ 7,187,176			\$ 7,187,176	\$ 34,317,641
Marion.....	4,799,471			4,799,471	28,215,064
Marshall.....	10,676,224	.03		10,996,511	42,108,151
Miller.....	2,019,264			2,019,264	2,019,753
Mitchell.....	3,341,228			3,431,228	24,770,014
Monah.....	3,105,116	.06		3,386,823	29,701,883
Monroe.....	2,636,406	.01		2,662,770	17,052,487
Montgomery.....	4,814,328	.01		4,862,471	26,496,884
Muscatine.....	10,759,972	.02		10,975,171	31,949,211
O'Brien.....	5,263,348			5,263,348	37,749,260
Oceola.....	2,079,488			2,079,488	30,943,744
Page.....	6,668,216	.03		6,868,262	32,647,878
Palo Alto.....	2,711,075	.01		2,738,186	28,341,201
Plymouth.....	4,928,428	.01		4,977,712	50,820,447
Pocahontas.....	2,924,002			2,924,002	31,877,848
Polk.....	143,594,096			143,594,096	177,161,835
Pottawattamie.....	21,751,720			21,751,720	66,573,857
Poweshiek.....	6,160,896	.08		6,633,768	37,832,499
Scott.....	1,737,157	.20		2,084,588	20,177,753
Ringgold.....	4,800,256	.01		4,848,299	38,654,571
Sac.....	57,671,872			57,671,872	81,254,932
Shelby.....	3,233,024			3,233,024	36,022,526
Sioux.....	5,012,344	.04		5,212,538	49,324,911
Sioux.....	9,320,204			9,320,204	42,658,271
Story.....	5,635,702	.02		5,748,508	43,805,200
Tama.....	2,849,608	.04		2,963,592	25,302,098
Taylor.....	5,054,406	.02		5,155,586	22,137,480
Union.....	2,045,112	.04		2,123,766	18,722,168
Van Buren.....	14,640,256	.04		15,225,908	33,207,693
Wapello.....	4,347,076			4,347,076	30,541,699
Warren.....	5,799,416	.01		5,857,410	35,518,207
Washington.....	3,088,764	.22		3,731,692	24,744,450
Wayne.....	17,480,674	.01		17,635,481	63,149,915
Weber.....	2,636,040	.01		2,662,400	18,972,474
Winnebago.....	3,735,152	.01		4,418,904	32,178,807
Winneke.....	76,486,423			76,486,423	117,776,070
Woodbury.....	1,861,718			1,861,718	18,011,255
Worth.....	5,328,784	.04		5,541,935	33,258,558
Wright.....					
Totals.....	\$880,818,171			\$901,631,470	\$3,538,114,952

TABLE NO. 14—ASSESSMENT OF PROPERTY, 1923

## PART IB—REAL ESTATE

COUNTIES	Exemptions for Roads Homesteads and Soldiers	Net Adjusted Actual Value of Lands and Town Lots	Net Adjusted Taxable Value of Lands and Town Lots	Taxable Value of Forest and Fruit Trees	Net Adjusted Taxable Value of all Realty
Adair	\$ 245,428	\$ 28,738,221	\$ 7,184,555		\$ 7,184,555
Adams	257,944	20,612,945	5,153,236		5,153,236
Allamakee	52,527	25,499,434	6,374,858	\$ 635	6,375,493
Appanoose	304,531	21,027,888	5,406,972		5,406,972
Audubon	90,028	27,246,614	6,811,653		6,811,653
Benton	450,052	42,480,444	10,620,111	1,722	10,621,833
Black Hawk	1,208,908	57,518,318	14,379,580	299	14,379,879
Boone	401,748	38,234,109	9,538,542		9,538,542
Brenner	105,008	25,387,012	6,596,753	10	6,596,763
Buchanan	357,484	28,447,945	7,111,986		7,111,986
Buena Vista	178,300	35,730,568	8,932,642		8,932,642
Butler	165,704	31,638,264	7,914,566	55	7,914,621
Calhoun	51,680	34,526,029	8,656,657		8,656,657
Carroll	202,508	36,813,806	9,203,451		9,203,451
Cass	300,670	33,695,374	8,423,844		8,423,844
Cedar	264,944	34,557,608	8,639,402	951	8,640,353
Cerro Gordo	408,516	44,262,048	11,065,512		11,065,512
Cherokee	909,360	34,074,059	8,743,515		8,743,515
Chickasaw	177,928	23,999,498	5,999,875		5,999,875
Clarke	226,676	17,551,712	4,387,928		4,387,928
Clay	153,044	31,224,664	7,806,166		7,806,166
Clayton	332,496	34,949,740	8,737,435	4,525	8,741,960
Clinton	432,348	51,882,781	12,970,665	167	12,970,832
Crawford		47,314,379	11,828,595		11,828,595
Dallas	444,432	37,009,362	9,250,090		9,250,090
Davis	224,379	18,259,343	4,564,836		4,564,836
Decatur		20,856,627	5,214,157		5,214,157
Delaware	710,936	28,035,957	7,008,989		7,008,989
Des Moines	340,448	35,862,861	8,965,713	2	8,965,715
Dickinson	105,686	23,296,590	5,824,147		5,824,147
Dubuque	468,556	41,857,560	15,484,390		15,484,390
Emmet		19,705,105	4,926,276		4,926,276
Fayette	429,280	38,872,816	9,718,204	1,320	9,719,524
Floyd	250,160	27,615,867	6,878,967	127	6,879,094
Franklin	179,308	31,798,078	7,808,269		7,808,269
Fremont	130,016	23,268,031	5,817,008		5,817,008
Green	286,020	35,213,655	8,803,414		8,803,414
Grundy	119,184	32,374,995	8,093,749		8,093,749
Guthrie	322,540	30,648,908	7,662,227		7,662,227
Hamilton	182,442	33,444,182	8,361,045		8,361,045
Hancock	236,288	25,627,410	6,406,852		6,406,852
Hardin	306,484	35,467,564	8,866,891		8,866,891
Harrison	296,880	32,442,370	8,110,503		8,110,503
Henry	279,212	33,901,481	8,590,363		8,590,363
Howard	132,984	22,272,295	5,568,074	676	5,568,750
Humboldt	81,996	23,444,124	5,861,031		5,861,031
Ia		28,431,888	7,107,972		7,107,972
Iowa		32,888,362	8,222,091		8,222,091
Jackson	346,444	29,469,021	7,367,255		7,367,255
Jasper	496,704	44,954,158	11,238,540		11,238,540
Jefferson	163,237	24,187,654	6,046,914		6,046,914
Johnson	286,728	40,825,777	10,206,444		10,206,444
Jones	260,530	27,226,480	6,881,370	115	6,881,485
Keokuk	465,368	30,790,914	7,697,728		7,697,728
Kossuth	124,488	43,381,749	10,845,437		10,845,437
Lee	397,580	40,945,608	10,011,402		10,011,402
Linn	229,229	30,402,796	7,600,199	167	7,600,366
Louis	267,976	21,151,128	5,287,782	9	5,287,791
Lucas	228,342	17,656,651	4,414,163		4,414,163
Lyon	58,208	36,415,855	9,103,964		9,103,964
Madison	269,420	28,291,007	7,072,752		7,072,752

COUNTIES	Exemptions for Roads Homesteads and Soldiers	Net Adjusted Actual Value of Lands and Town Lots	Net Adjusted Taxable Value of Lands and Town Lots	Taxable Value of Forest and Fruit Trees	Net Adjusted Taxable Value of all Realty
Malaka	\$ 565,472	\$ 33,752,169	\$ 8,438,042		\$ 8,438,042
Marion	452,287	27,762,777	6,940,694	\$ 245	6,940,939
Marshall	552,760	41,555,451	10,388,863		10,388,863
Mills	51,790	20,987,963	5,246,991	348	5,247,339
Monroe	632,850	24,136,994	6,034,016	276	6,034,292
Mitchell	295,322	29,406,261	7,351,565		7,351,565
Monroe	190,458	16,802,029	4,215,507		4,215,507
Montgomery	339,340	26,137,544	6,539,386		6,539,386
Muscatine	83,900	31,915,311	7,978,828		7,978,828
O'Brien	176,740	37,572,520	9,393,130		9,393,130
Osceola	118,072	20,825,672	5,209,418		5,209,418
Page	439,808	32,208,070	8,032,018		8,032,018
Palo Alto	111,640	28,229,561	7,057,500		7,057,500
Plymouth	168,064	30,352,383	7,588,096		7,588,096
Pocahontas		31,877,848	7,969,462	8	7,969,470
Polk	1,200,000	175,961,853	41,990,464		41,990,464
Pottawattamie		728,776	65,845,081	10	10,461,280
Poweshiek	432,004	37,400,493	9,550,124		9,550,124
Ringgold	138,330	20,039,223	5,009,806		5,009,806
Sac	154,020	38,500,551	9,625,138		9,625,138
Scott	636,640	80,618,292	20,154,573	29	20,154,602
Shelby	129,368	35,863,458	9,973,364		9,973,364
Sioux	35,440	49,491,471	12,372,868		12,372,868
Story	416,676	42,221,593	10,555,399		10,555,399
Tama	325,578	42,979,622	10,744,905	206	10,745,111
Taylor	451,312	24,850,695	5,212,674		5,212,674
Union	306,908	21,830,573	5,457,643		5,457,643
Van Buren	203,552	18,518,616	4,629,654	21	4,629,675
Wapello	565,748	32,611,935	8,152,984		8,152,984
Warren	313,496	30,228,203	7,557,051		7,557,051
Washington	384,417	36,135,700	9,784,447		9,784,447
Wayne	600,338	24,054,118	6,013,530		6,013,530
Webster	294,886	52,855,029	13,213,757		13,213,757
Winnebago		18,972,474	4,743,118		4,743,118
Winneshek	220,244	31,958,363	7,989,541		7,989,541
Woodbury	704,357	117,072,622	29,268,155		29,268,155
Worth	56,072	17,955,183	4,488,795		4,488,795
Wright	235,668	33,022,800	8,255,722	87	8,255,809
Totals	\$ 40,133,686	\$3,497,981,266	\$84,495,316	\$ 12,084	\$ 871,507,400



TABLE NO. 14—ASSESSMENT OF PROPERTY, 1923  
PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK

COUNTIES	Vehicles including Bicycles	Household Furniture, Hotel and Boarding House	Merchandise	Eighty per cent of Bank Stock and other Moneyed Capital
Adair		\$ 1,800	\$ 447,216	\$ 219,240
Adams	712	3,968	237,124	188,052
Allamakee	3,044	3,370	417,312	559,696
Appanoose	1,349	3,560	691,372	539,736
Ashtabula	72	500	462,182	383,748
Benton	4,204	3,396	1,025,148	882,228
Black Hawk			4,500,886	1,185,637
Boone	4,366	10,394	947,044	495,576
Bremser	2,350	7,150	910,334	521,632
Buchanan	888	18,374	635,020	891,796
Buena Vista	9,032	16,160	1,100,736	690,416
Butler	3,104	2,420	720,664	474,340
Calhoun	1,014	56,024	802,434	494,744
Carroll	2,516	10,300	922,504	650,468
Cass	1,333	9,376	875,906	319,944
Cedar	6,846	38,824	724,818	1,015,000
Cerro Gordo	12,232	2,532,132	165,160	845,352
Cherokee	708	3,560	645,022	472,848
Chickasaw	2,110	4,622	613,260	100,702
Clarke	84	308	331,438	50,876
Clay	343	1,960	709,298	519,623
Clayton	23,218	7,428	827,432	867,244
Clinton	3,456	55,100	1,977,496	734,660
Crawford	4,212	10,764	825,432	623,180
Dallas	41,600	863,200	876,434	339,884
Davis	1,722	300	340,084	54,584
Decatur	184	952	595,858	227,828
Delaware	162	1,376	562,204	536,240
Des Moines	10,929	89,007	3,613,834	1,414,848
Dickinson	45,618	40,144	518,308	225,332
Dubuque	119,416	1,278,550	5,814,748	1,963,976
Emmet	4	15,736	582,252	876,208
Fayette	2,566	23,882	1,319,652	740,448
Floyd	2,066	14,400	970,746	460,224
Franklin	2,556	4,984	575,528	372,572
Fremont	29,296	1,100	545,996	116,124
Greene	1,412	3,860	472,908	312,744
Grundy	3,864	6,448	596,824	386,400
Guthrie	128	9,784	658,498	543,394
Hamilton	56	734,660	734,888	588,500
Hancock	142	13,620	520,574	2,500
Hardin	9,400	6,132	1,014,748	809,160
Harrison	376	3,564	772,872	783,992
Henry	8,728	2,380	674,484	568,994
Howard	9,388	658,920	658,920	372,572
Humboldt	3,040	6,700	526,296	569,384
Ia		1,300	627,992	322,497
Iowa	2,249	4,220	590,495	517,608
Jackson	5,568	38,104	707,622	517,800
Jasper	12,116	11,860	1,208,748	628,938
Jefferson		3,600	621,754	543,816
Johnson	1,604	40,526	827,644	655,250
Jones	1,228	4,484	526,540	1,190,132
Kearney	5,624	845,212	845,212	740,724
Knox	58	7,120	900,283	577,908
Lee	7,666	46,110	2,208,054	1,568,340
Linn	16,736	1,066,378	5,317,969	2,396,931
Lodish	984	14,348	415,148	415,148
Lucas	180	1,560	363,694	283,298
Lyon	3,891	20,785	597,548	564,830

COUNTIES	Vehicles including Bicycles	Household Furniture, Hotel and Boarding House	Merchandise	Eighty per cent of Bank Stock and other Moneyed Capital
Madison	\$ 2,100	\$ 2,668	\$ 513,260	\$ 588,656
Mahaska	1,128	82,700	1,127,080	775,144
Marion	1,550		995,184	226,307
Marshall	4,300	97,320	1,559,404	834,220
Mills	976	6,700	365,537	110,756
Mitchell	2,628	4,940	611,332	566,144
Monona	5,788	5,488	533,888	95,080
Monroe	376	1,356	479,218	181,139
Montgomery	1,356	4,200	698,032	590,376
O'Brien	5,560	10,130	1,887,452	1,180,132
Osceola	5,238	6,436	402,132	248,036
Page	1,420	2,772	1,120,008	1,045,756
Palo Alto	760	374,722	840,212	445,160
Plymouth	5,756	51,144	590,258	724,216
Pocahontas	1,180	13,332	590,258	506,792
Polk	43,371	2,835,411	14,925,662	10,883,000
Pottawattamie	10,440	26,544	3,052,080	1,274,884
Pottawaskie	424	7,060	806,808	513,636
Ringold	81	500	327,027	319,056
Sac	5,412	19,260	846,464	866,680
Scott	12,428	529,155	8,246,726	3,998,676
Shelby	26,852	14,516	601,740	347,826
Sioux	26,852	40,734	947,592	514,948
Story	6,724	5,988	1,202,200	963,516
Tama	3,063	17,352	960,904	970,796
Taylor	528		469,024	231,736
Union	842	16,160	875,995	180,916
Van Buren	140	700	407,950	373,100
Wapello	3,972	26,508	3,194,614	1,649,848
Warren	504	2,288	634,676	560,564
Washington	708	4,236	925,856	637,848
Wayne	1,000	1,300	486,198	556,200
Webster	6,640	61,929	2,414,983	1,852,233
Winnebago	48	2,532	565,258	257,487
Winnechik	1,516	46,368	815,094	497,844
Woodbury	15,150	1,122,480	13,394,458	2,874,980
Worth	1,640	3,653	412,999	208,844
Wright	8,920	9,298	832,566	565,844
	\$ 613,959	\$ 11,318,655	\$130,748,077	\$ 78,276,617

TABLE NO. 14—ASSESSMENT OF PROPERTY, 1923

## PART IIA—PERSONAL PROPERTY OTHER THAN LIVE STOCK

COUNTIES	Other Corporation Stock	Capital Employed in Manufacture	Other Personal Property	Buildings on Leased Land	Total Value of Personal Property other than Live Stock
Adair.....			\$ 147,100	\$ 48,336	\$ 863,692
Adams.....	\$ 1,000	\$ 6,080	122,372	10,852	570,160
Albany.....	14,848	15,372	232,404	20,122	1,266,078
Appanoose.....	15,300	13,848	304,382	29,592	1,599,079
Audubon.....	15,698	38,012	155,352	86,550	1,144,024
Benton.....	108,072	34,148	380,059	81,896	2,519,151
Black Hawk.....	79,615	36,499	507,068	105,100	6,414,835
Boone.....	60,928	19,400	417,924	96,062	2,051,634
Bremer.....	33,132	54,900	221,684	81,772	1,832,960
Buchanan.....	500	30,692	201,008	55,548	1,835,852
Buena Vista.....	248	64,660	322,292	163,730	2,358,174
Butler.....	2,000	8,206	199,804	105,788	1,516,426
Calhoun.....	3,608	69,702	348,288	197,490	1,973,504
Carroll.....	12,500	4,680	310,616	90,268	2,005,252
Cass.....	2	846	232,569	54,080	1,496,184
Cedar.....	154,268	17,992	328,519	632	2,286,639
Cerro Gordo.....	66,448	150,820	452,914	160,113	4,165,272
Cherokee.....		13,850	273,832	119,952	1,529,712
Chickasaw.....	160	860	99,019	50,256	1,280,968
Clarke.....	160	29,384	67,054	12,904	492,208
Clay.....	22,840	50,820	334,708	117,699	1,756,091
Clayton.....	2,532	22,880	276,663	65,675	3,002,702
Clinton.....	9,745	208,640	257,805	71,724	3,366,626
Crawford.....	16,108	4,896	255,783	56,750	1,800,125
Dallas.....	59,800	55,364	327,654	471,128	3,065,084
Davis.....			78,176	7,400	482,266
Decatur.....	1,000	8,700	82,670	39,924	861,096
Delaware.....	4,400	8,140	68,650	27,802	1,209,054
Des Moines.....	5,000	50,368	696,150	112,192	5,992,207
Dickinson.....	17,000	28,994	171,430	140,110	1,184,236
Dubuque.....			2,709,628	99,416	11,979,734
Emmet.....		7,390	135,340	108,952	1,074,792
Fayette.....	1,100	79,808	273,632	72,071	2,948,010
Floyd.....	30,692	121,300	207,816	59,246	2,146,744
Franklin.....	28,064	40,396	268,624	98,704	1,479,080
Freemont.....	13,600	14,000	205,983	41,628	1,387,637
Greene.....	160	7,700	288,801	65,412	1,152,997
Grundy.....	6,000	58,948	256,544	113,460	1,628,508
Guthrie.....	27,300	60,904	187,986	89,032	1,573,996
Hamilton.....	2,552	10,500	164,016	94,180	1,599,292
Hancock.....	44,716	31,412	145,080	86,620	845,264
Hardin.....	64,952	7,360	153,494	98,228	2,143,484
Harrison.....	31,500	11,832	608,278	91,528	2,303,942
Henry.....	187,056	29,474	147,016	43,226	1,661,038
Howard.....	21,620	26,040	102,224	53,024	1,244,460
Humboldt.....	10,476	3,400	225,040	126,536	1,470,672
Ia.....		26,428	26,762	25,554	1,024,432
Iowa.....	32,180	5,560	129,182	40,999	1,722,493
Jackson.....	201,700	21,544	77,364	18,492	1,587,744
Jasper.....	103,940	38,304	359,677	90,394	2,435,977
Jefferson.....	8,000	135,080	120,980	31,960	1,465,760
Johnson.....	77,873	9,260	201,965	35,953	1,844,075
Jones.....	39,974	5,472	197,800	24,846	1,599,476
Keokuk.....	36,124	19,908	266,890	75,136	1,991,000
Kossuth.....		42,280	413,171	127,824	2,068,684
Lee.....	464,400	464,570	2,094,330	84,758	6,346,220
Linn.....	267,244		782,341		9,850,619
Louisia.....	4,120	9,456	334,140	45,784	1,289,494
Lucas.....	700	14,300	195,477	57,284	915,963
Lyon.....	32,922	55,052	190,409	162,472	1,629,909

COUNTIES	Other Corporation Stock	Capital Employed in Manufacture	Other Personal Property	Buildings on Leased Land	Total Value of Personal Property other than Live Stock
Madison.....	\$ 740	\$ 5,580	\$ 81,520	\$ 20,444	\$ 1,315,068
Mahaska.....		24,100	445,881	42,232	2,528,083
Marion.....		8,400	442,376	79,780	1,818,877
Marshall.....		3,030	28,200	206,192	109,636
Mills.....		26,348	2,324	274,461	29,992
Mitchell.....		15,500	2,200	111,013	68,608
Monona.....		5,000	3,420	220,236	92,032
Monroe.....		515,300	40,080	97,264	68,724
Montgomery.....		400	19,152	85,552	39,748
Muscatine.....	385,200		275,894	75,420	3,821,774
O'Brien.....	11,000		227,648	160,948	2,042,080
Page.....	76,000	30,492	176,428	75,808	1,020,570
Pack.....	5,800	8,940	281,320	47,880	2,511,124
Palo Alto.....	16,300	11,000	37,662	76,748	1,265,154
Plymouth.....	67,240	4,700	376,384	133,584	2,203,796
Pocahontas.....	21,192	23,266	264,704	159,620	1,576,344
Polk.....	18,883,712	129,110	5,096,615		52,778,881
Pottawattamie.....		18,700	1,080,768	265,920	5,730,236
Poweshiek.....		300	95,458	107,552	1,631,778
Ringgold.....		6,500	1,010	103,073	39,022
Sac.....		13,800	62,980	80,988	2,157,880
Scott.....		83,300	723,860	1,201,665	179,512
Shelby.....		16,500	302,784	79,064	1,362,430
SiouX.....	151,528	0,192	364,968	155,000	2,210,814
Story.....	29,832	6,400	339,604	157,648	2,711,972
Tama.....	36,328	37,345	202,518	144,344	2,472,432
Taylor.....		11,560	2,300	15,764	16,640
Union.....			85,737	14,116	1,185,620
Van Buren.....			1,108	17,440	12,678
Wapello.....	4,536	4,988	338,698	28,904	5,232,968
Warren.....	300	9,200	73,756	39,788	1,421,076
Washington.....	26,384	63,952	329,868	59,116	2,044,948
Wayne.....	25,980	18,420	101,200	21,144	1,210,548
Webster.....	45,081	37,900	216,588	134,443	4,779,397
Winnebago.....		41,388	43,596	81,532	1,091,861
Winnebush.....		600	60,698	35,583	1,575,675
Woodbury.....	106,952		875,260	568,716	18,958,092
Worth.....	8,208	31,724	148,876	51,939	867,883
Wright.....	18,100	27,244	335,756	90,454	1,888,182
Totals.....	\$ 22,661,834	\$ 3,841,330	\$ 35,721,708	\$ 8,445,814	\$ 291,627,994



TABLE NO. 14—ASSESSMENT OF PROPERTY, 1923

## PART III—PERSONAL PROPERTY

COUNTIES	Reported Actual Value of all Live Stock	Adjusted Actual Value of all Live Stock	Grand Total of all Personal Property except Money and Credits	Less Soldiers' Exemptions on Personal Property	Net Actual Value of Personal Property except Money and Credits	Net Taxable Personal Property except Money and Credits
Adair	\$ 2,664,624	\$ 2,342,679	\$ 3,206,371	\$ 85,044	\$ 3,121,327	\$ 780,332
Adams	1,702,174	1,709,679	2,279,839		2,279,839	599,960
Allamakee	1,718,942	1,958,512	3,224,590	158,007	3,066,583	760,546
Appanoose	1,173,941	1,413,626	3,012,705		3,012,705	753,176
Ashtabula	2,138,780	2,063,118	3,207,142	115,676	3,091,466	772,866
Benton	3,333,229	3,079,120	5,598,277		5,598,277	1,399,569
Black Hawk	2,515,372	2,278,761	8,063,566	117,466	8,376,097	2,144,024
Boone	2,268,836	1,916,834	3,968,465	109,814	3,858,654	964,663
Bremner	2,066,822	1,991,252	3,824,212	66,012	3,758,200	939,550
Buchanan	2,318,634	2,073,102	3,506,934		3,506,934	970,733
Bureau Vista	2,328,026	2,128,511	4,898,685	118,768	4,689,917	1,172,479
Butler	2,229,070	2,100,389	3,016,815	86,076	3,528,639	880,053
Calhoun	1,679,200	1,799,135	3,773,639	105,818	3,667,821	916,805
Carroll	2,403,276	2,265,814	4,299,066	132,340	4,166,726	1,041,681
Cass	2,356,240	2,294,567	3,790,701	103,308	3,687,393	967,883
Cedar	3,265,885	2,980,946	4,907,885	62,291	4,970,101	1,241,971
Cerro Gordo	2,112,728	2,126,331	3,261,033		3,261,033	821,840
Cherokee	2,669,332	2,535,680	4,065,292	73,424	3,991,868	967,992
Chickasaw	1,806,097	1,894,116	3,145,114	55,300	3,089,814	772,454
Clark	1,337,432	1,344,705	1,836,749	35,732	1,801,241	450,310
Clay	2,082,560	2,111,898	3,870,889	84,056	3,786,833	946,713
Clayton	2,753,274	2,720,447	4,813,149		4,813,149	1,203,287
Clinton	2,838,738	2,773,863	6,140,489	6,140,489	1,035,122	1,311,170
Crawford	4,009,891	3,444,534	5,244,679		5,244,679	1,318,399
Dallas	2,442,660	2,208,513	5,275,597		5,275,597	1,971,180
Davis	1,615,759	1,522,025	2,904,291	33,105	1,971,180	492,797
Decatur	1,319,592	1,561,909	2,423,065	294,534	2,128,541	532,135
Delaware	2,050,294	2,085,286	3,294,340	62,840	3,231,500	807,875
Des Moines	1,685,136	1,525,276	7,517,573	170,224	7,347,349	1,836,837
Dickinson	1,235,617	1,235,617	4,439,833	46,758	2,893,095	598,274
Dubuque	2,189,442	2,080,118	14,059,832		14,059,832	3,514,963
Emmet	1,337,584	1,326,949	2,401,741	128,428	2,273,313	598,328
Fayette	2,836,501	2,740,836	5,389,755		5,389,755	1,347,439
Floyd	1,819,790	1,854,165	4,000,509	82,316	3,918,593	979,648
Franklin	2,794,196	2,615,494	4,094,514	115,284	3,979,230	994,807
Freemont	1,559,943	1,801,118	3,188,735	29,866	3,158,869	789,722
Greene	1,839,867	1,832,662	2,985,689	92,656	2,893,033	723,258
Grundy	2,332,736	2,210,049	3,838,557	70,736	3,767,821	941,955
Guthrie	2,264,398	2,162,309	3,736,302	85,272	3,651,030	912,758
Hamilton	1,961,188	2,225,812	3,925,104	81,708	3,843,396	960,349
Hancock	1,844,063	1,670,879	9,094,036		9,094,036	2,286,294
Hardin	2,065,340	2,284,695	4,428,179	94,608	4,333,571	1,083,393
Harrison	2,388,666	2,673,709	4,977,661	101,616	4,876,045	1,219,099
Henry	1,673,366	1,513,224	2,977,661	62,744	2,914,917	777,890
Howard	1,478,588	1,664,443	2,908,903	54,304	2,854,599	713,650
Humboldt	1,629,056	1,649,237	3,119,909	54,880	3,065,029	766,357
Ia	2,289,881	2,238,453	3,262,886	69,083	3,193,803	798,451
Iowa	2,437,155	2,538,005	4,260,406		4,260,406	1,065,124
Jackson	1,938,348	1,997,478	3,585,222		3,585,222	886,206
Jasper	3,618,278	3,304,738	5,740,713		5,740,713	1,435,179
Jefferson	1,154,229	1,333,491	2,799,287	61,265	2,737,992	684,498
Johnson	2,659,025	2,350,495	4,180,570	106,632	4,073,938	1,018,479
Jones	2,450,500	2,309,282	4,308,758	99,824	4,208,934	1,054,734
Kekuk	2,609,580	2,331,223	4,222,231		4,222,231	1,055,658
Kossuth	3,207,236	3,420,237	5,488,921	146,840	5,342,081	1,335,520
Lee	1,448,236	1,412,917	7,759,145	42,856	7,716,289	1,929,072
Lincoln	2,760,849	2,923,466	12,474,083		12,474,083	3,118,521
Louis	1,722,216	1,422,449	2,711,913	40,849	2,671,064	667,743
Lucas	1,307,909	1,318,637	2,134,600	33,976	2,100,624	525,156

COUNTIES	Reported Actual Value of all Live Stock	Adjusted Actual Value of all Live Stock	Grand Total of all Personal Property except Money and Credits	Less Soldiers' Exemptions on Personal Property	Net Actual Value of Personal Property except Money and Credits	Net Taxable Value of Personal Property except Money and Credits
Lyon	\$ 2,318,945	\$ 2,346,129	\$ 3,976,038	\$ 72,400	\$ 3,903,638	\$ 975,000
Madison	2,204,260	2,056,294	3,371,362	82,420	3,288,942	822,236
Mahaska	2,106,628	2,264,715	4,842,780		4,842,780	1,210,605
Marion	2,309,501	1,899,085	3,718,802		3,718,802	929,716
Marshall	2,592,786	2,517,214	5,449,516	95,000	5,354,516	1,338,629
Mills	1,556,584	1,764,067	3,861,561	59,266	3,802,295	933,541
Monroe	1,880,911	1,878,182	3,260,547	76,192	3,184,355	796,080
Monmouth	1,946,313	2,401,293	3,382,228	48,709	3,333,519	833,380
Montgomery	1,160,307	1,143,030	2,017,487	14,958	2,002,529	650,630
Muscatine	1,666,648	1,899,297	3,334,757	58,644	3,276,113	819,178
O'Brien	1,840,014	1,962,185	5,483,959		5,483,959	1,370,960
O'Brien	2,546,648	2,285,078	4,427,158	125,008	4,302,150	1,075,537
Oreola	1,513,886	1,533,761	2,354,331	81,668	2,477,063	618,166
Palo Alto	2,325,620	2,320,282	4,831,386		4,831,386	1,207,847
Plymouth	1,719,857	1,758,731	3,023,885	96,174	2,927,711	731,928
Pottawatomie	4,078,140	4,032,813	6,236,109	139,440	6,096,669	1,524,167
Pottawatomie	1,682,125	1,899,612	3,475,956	230,820	3,245,136	813,784
Polk	2,289,192	2,021,220	54,800,101	300,000	54,500,101	13,625,025
Pottawattamie	4,563,988	4,882,227	10,912,463	174,536	10,737,927	2,699,482
Poweshiek	2,684,078	2,820,413	4,252,191		4,252,191	1,083,048
Ringgold	1,671,138	1,786,749	2,553,020	34,632	2,518,388	629,597
Sac	2,635,039	2,560,804	4,708,684	91,932	4,616,752	1,134,188
Scott	2,433,552	2,041,721	17,117,043	79,390	17,037,653	4,259,413
Shelby	2,993,034	2,794,765	4,067,225	135,320	3,931,905	990,476
Sioux	4,463,842	3,971,993	6,182,807	128,828	6,053,979	1,519,405
Story	2,012,600	2,105,581	4,817,553	74,448	4,743,105	1,185,776
Tama	3,819,841	3,021,776	5,494,228	108,432	5,385,796	1,346,449
Taylor	1,908,760	1,907,800	2,831,582	78,768	2,752,814	688,204
Union	1,393,943	1,305,456	2,691,082	45,664	2,645,418	661,355
Van Buren	1,137,386	1,321,427	2,134,643	31,058	2,103,585	525,896
Wapello	1,288,184	1,281,592	6,533,660		6,533,660	1,633,415
Warren	2,185,395	2,046,709	3,467,783	112,860	3,354,923	838,731
Washington	2,369,698	2,256,190	4,301,158	129,139	4,172,019	1,045,259
Wayne	1,642,619	1,703,088	2,913,636	907,231	2,806,405	701,601
Webster	2,297,636	2,113,890	6,886,287	98,259	6,788,028	1,697,007
Winnebago	1,323,759	1,509,646	2,901,607	109,184	2,492,323	623,081
Winnebago	2,856,261	2,680,507	4,250,182		4,250,182	1,094,046
Woodbury	3,223,994	3,871,546	22,329,548	4,500	22,325,048	5,581,202
Worth	1,508,437	1,574,609	2,442,492	69,632	2,372,860	593,215
Wright	2,090,005	2,121,712	4,009,894	87,103	3,922,791	980,608
Totals	\$218,829,550	\$213,595,910	\$505,223,904	\$6,580,604	\$498,643,300	\$124,585,825

TABLE NO. 14—ASSESSMENT OF PROPERTY, 1923

## PART IV—NET TAXABLE VALUE OF ALL PROPERTY.

COUNTIES	Assessed by the Executive Council						Net Assessed Actual Value of Money and Credits
	Net Taxable Value of all Realty	Net Taxable Value of all Personal Property except Money and Credits	Net Taxable Value R. R. Property including Sleeping Car and Inter-U. Telephone	Net Taxable Value of Express Property	Net Taxable Value of Transmission Lines	Net Taxable Value of Property except Money and Credits	
Adair.....	\$ 7,174,558	\$ 780,332	\$ 319,546	\$ 75,803	\$ 1,190	\$ 2,048	\$ 8,383,474
Adams.....	5,153,236	569,990	270,186	15,903	955	6,016,127	3,418,088
Allamore.....	6,375,493	766,646	531,107	55,017	2,070	13,421	7,745,254
Allamore.....	6,375,493	766,646	531,107	55,017	2,070	13,421	7,745,254
Appanoose.....	6,056,972	733,176	1,055,105	54,376	4,796	10,351	7,284,776
Audubon.....	6,811,633	772,896	237,906	56,884	1,110	9,200	7,889,619
Benton.....	10,021,833	1,399,559	779,861	74,330	3,242	29,054	12,907,889
Black Hawk.....	14,379,879	2,144,024	1,020,009	101,219	4,987	32,945	17,685,732
Boone.....	9,558,542	964,663	824,655	106,893	3,930	24,296	11,482,970
Bremer.....	6,566,763	939,550	600,534	47,491	2,991	29,630	8,216,959
Buena Vista.....	7,111,986	976,733	482,616	61,911	2,252	13,697	8,649,195
Buena Vista.....	7,111,986	976,733	482,616	61,911	2,252	13,697	8,649,195
Butler.....	8,032,645	1,172,479	728,008	123,330	3,073	18,582	10,077,125
Calhoun.....	7,914,921	890,035	815,201	95,994	3,355	9,709,005	7,933,696
Callison.....	8,956,657	916,803	1,165,469	74,633	4,924	14,191	10,832,679
Carroll.....	9,203,451	1,041,681	1,000,410	69,835	3,815	24,208	11,343,400
Cass.....	8,423,844	921,846	488,565	64,632	2,276	12,735	9,913,516
Cedar.....	8,660,353	1,241,971	713,800	62,829	2,831	19,248	10,681,054
Cerro Gordo.....	11,065,512	1,572,901	1,115,227	66,300	4,629	3,710	13,828,275
Cherokee.....	8,743,515	997,992	438,746	61,423	1,830	5,406	10,248,912
Chickasaw.....	5,999,875	772,454	433,460	47,843	1,883	2,396	7,257,911
Clarke.....	4,387,928	450,310	420,001	28,934	1,435	3,273	5,291,931
Clay.....	7,806,166	946,715	781,012	46,644	3,523	16,413	9,600,471
Clayton.....	8,741,960	1,203,287	1,078,527	105,638	4,232	23,886	11,157,550
Clinton.....	12,970,882	1,535,122	1,573,700	118,858	5,083	27,213	16,231,498
Crawford.....	11,828,595	1,311,170	1,303,681	75,989	5,089	450	14,614,973
Dallas.....	9,250,096	1,318,399	785,008	116,074	3,521	11,422,183	7,005,422
Davis.....	4,564,836	494,737	438,940	32,834	2,094	20,691	5,551,501
Decatur.....	5,214,157	532,135	475,035	37,632	3,094	17,805	6,079,858
Delaware.....	7,008,989	807,875	774,140	61,700	3,490	22,166	8,678,360
Des Moines.....	8,965,715	1,836,837	545,098	84,465	2,495	27,814	11,462,421
Dickinson.....	5,824,147	816,274	384,303	38,343	1,002	5,507	7,018,176
Dubuque.....	15,464,390	3,514,953	936,570	118,826	3,946	15,742	20,054,437
Emmet.....	4,926,276	588,328	521,163	26,384	2,365	6,147	6,051,123
Fayette.....	9,179,524	1,347,439	970,619	83,265	4,230	19,035	12,144,112
Floyd.....	6,679,094	970,648	562,871	52,390	2,060	11,045	8,487,108
Franklin.....	7,808,369	994,807	626,639	71,782	3,402	24,352	9,529,251
Fremont.....	5,817,008	789,722	601,828	67,788	2,252	7,950	7,286,648
Greene.....	8,803,414	723,258	564,405	48,179	2,425	12,780	10,154,461
Grundy.....	8,093,749	941,955	537,026	33,899	2,063	24,976	9,653,698
Harrison.....	7,662,227	912,738	526,077	46,218	2,251	16,348	9,175,879
Hamilton.....	8,361,045	960,349	706,111	94,447	2,604	23,073	10,147,629
Hancock.....	6,406,852	706,234	694,411	40,639	3,478	13,145	7,864,750
Hardin.....	8,866,891	1,083,393	1,122,544	76,943	4,763	21,081	11,175,315
Harrison.....	10,160,667	1,210,099	1,024,492	71,788	3,655	13,687	10,443,268
Henry.....	5,990,263	777,880	597,029	48,879	2,420	21,510	7,348,672
Howard.....	5,568,750	713,650	293,937	31,803	1,249	10,963	6,620,352
Humboldt.....	5,861,031	766,357	648,620	119,103	2,876	13,754	7,411,741
Ia.....	7,107,972	798,451	383,838	45,070	1,292	4,246	8,340,869
Iowa.....	8,222,091	1,065,124	443,708	47,054	1,851	22,787	9,802,615
Jackson.....	8,067,235	786,306	786,306	51,965	2,873	12,524	9,065,491
Jasper.....	10,338,140	1,435,179	791,938	119,201	4,050	20,708	13,612,616
Jefferson.....	6,046,914	684,498	727,810	54,583	2,801	14,019	7,530,625
Johnson.....	10,206,444	1,018,479	660,813	61,190	2,919	28,805	11,924,650
Jones.....	6,881,485	1,054,734	814,713	91,423	3,063	41,505	8,886,925
Knox.....	7,697,728	1,065,558	1,134,673	65,301	924	12,524	9,065,491
Kossuth.....	10,845,437	1,353,620	1,141,385	76,115	4,629	19,363	13,422,449
Lee.....	10,011,402	1,929,672	1,786,586	80,533	5,110	28,248	13,840,951
Linn.....	20,003,360	3,118,321	1,652,255	119,349	6,342	42,670	24,942,503

COUNTIES	Assessed by the Executive Council						Net Assessed Actual Value of Money and Credits
	Net Taxable Value of all Realty	Net Taxable Value of all Personal Property except Money and Credits	Net Taxable Value R. R. Property including Sleeping Car and Inter-U. Telephone	Net Taxable Value of Express Property	Net Taxable Value of Transmission Lines	Net Taxable Value of Property except Money and Credits	
Louis.....	\$ 5,287,791	\$ 667,743	\$ 521,576	\$ 46,517	\$ 9,092	\$ 9,868	\$ 6,536,587
Lucas.....	4,414,163	525,156	592,038	29,941	2,238	2,929	5,565,292
Lyon.....	9,108,964	975,969	938,493	49,360	8,532	3,555	11,074,810
Madison.....	7,072,752	822,236	388,430	102,519	1,703	2,657	8,390,288
Malaska.....	8,438,462	1,210,655	1,141,343	84,680	5,094	12,071	10,894,234
Marion.....	6,940,939	929,716	808,089	51,043	3,921	8,534	8,802,244
Marshall.....	10,388,862	1,338,620	956,205	116,605	4,753	24,706	12,829,854
McCall.....	5,247,339	635,541	731,604	104,617	3,195	13,287	6,755,583
Mitchell.....	6,034,292	796,089	532,221	44,756	2,387	12,206	7,421,951
Monona.....	7,531,565	833,380	1,021,088	97,384	8,638	9,946	9,307,941
Monroe.....	4,215,507	650,630	827,492	42,476	3,593	6,589	5,746,287
Montgomery.....	6,539,386	819,178	438,100	36,900	1,549	6,620	7,841,793
Muscatine.....	7,978,828	1,370,990	898,727	84,533	4,136	12,944	10,409,798
O'Brien.....	9,393,130	1,075,537	835,410	48,991	8,088	11,699	11,367,812
Oceola.....	5,206,419	618,160	520,360	27,520	1,543	5,990	6,383,807
Pack.....	8,052,018	1,207,847	838,755	68,423	3,248	11,607	10,181,870
Palo Alto.....	7,057,390	731,928	511,403	48,558	2,395	14,233	8,261,007
Plymouth.....	12,588,090	1,524,167	987,006	114,627	3,610	13,600	15,231,105
Pocahontas.....	7,969,470	813,784	679,691	86,004	2,915	5,553	9,557,417
Pottawattamie.....	43,990,464	13,625,025	2,138,141	222,593	7,850	59,991	60,046,650
Pottawattamie.....	16,461,280	2,609,482	1,743,679	237,519	6,046	12,730	21,070,730
Poweshiek.....	9,350,124	1,063,438	655,826	75,426	3,072	27,760	11,175,256
Ringold.....	5,009,806	629,697	660,338	32,198	2,543	13,691	6,345,183
Sac.....	9,625,118	1,154,188	968,805	77,329	3,440	17,057	11,846,017
Sauk.....	20,154,692	4,259,413	1,040,359	98,710	4,000	16,514	25,574,198
Shelby.....	8,973,364	990,476	714,214	53,012	3,065	1,575	10,735,706
Sioux.....	12,372,868	1,513,465	1,378,734	132,170	4,843	25,204	15,427,114
Story.....	10,555,399	1,185,776	1,048,309	70,940	4,444	21,259	12,886,227
Tama.....	10,745,111	1,346,449	1,179,308	71,445	4,435	32,169	13,378,917
Taylor.....	6,212,674	688,204	535,057	32,672	1,945	8,017	7,478,599
Union.....	5,457,643	661,355	539,117	52,525	2,113	4,956	6,717,712
Van Buren.....	4,629,675	525,890	469,202	38,342	2,560	2,548	5,848,229
Wapello.....	8,152,434	1,633,415	962,006	72,162	2,730	7,190	10,710,493
Warren.....	7,657,031	838,731	803,606	60,020	3,580	7,548	9,350,544
Washington.....	8,783,447	1,043,250	958,429	68,468	4,111	38,991	10,896,690
Wayne.....	6,013,530	701,601	738,418	44,863	3,012	8,636	7,525,050
Weber.....	13,213,757	1,697,007	1,370,513	141,499	7,324	18,825	16,449,632
Winnebago.....	4,743,118	623,061	389,940	27,299	1,873	4,250	5,788,661
Winnebago.....	4,743,118	623,061	389,940	27,299	1,873	4,250	5,788,661
Woodbury.....	29,268,155	5,581,262	1,304,597	337,727	4,631	3,441	36,499,813
Worth.....	4,488,796	503,215	442,890	42,839	1,996	5,581	5,575,317
Wright.....	8,255,809	980,698	912,483	81,475	4,166	16,734	10,251,355
Totals.....	\$74,507,400	\$124,585,825	\$79,338,410	\$7,336,257	\$325,276	\$1,505,638	\$1,087,598,812



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

Assessed Actual Value of Live Stock in Detail, as Reported and as Adjusted for the Year 1923

## PART I—COLTS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair.....	442	\$ 26.40	\$ 27.98	.06		\$ 11,668	\$ 12,308
Adams.....	491	21.73	28.03	.29		10,672	13,767
Allamore.....	524	28.01	28.01			14,080	14,080
Appanoose.....	307	20.50	28.09	.37		6,307	8,641
Audubon.....	389	28.07	28.07			10,320	10,320
Benton.....	565	24.45	28.12	.15		13,818	15,891
Black Hawk.....	371	26.05	27.87	.07		9,966	10,343
Boone.....	442	36.23	27.90		.23	16,616	12,332
Bremer.....	302	24.75	27.97	.13		7,466	8,437
Buchanan.....	372	31.27	27.83		.11	11,632	10,352
Buena Vista.....	312	28.73	27.87		.03	8,964	8,695
Butler.....	352	28.96	27.80		.04	10,192	9,784
Calhoun.....	905	20.00	28.00	.40		12,148	17,007
Carroll.....	296	30.55	28.11		.08	12,096	11,128
Cass.....	279	30.26	27.84		.08	11,469	10,551
Cedar.....	343	32.37	27.84		.14	11,103	9,549
Cerro Gordo.....	325	27.26	27.91	.02		8,803	9,071
Cherokee.....	400	29.80	28.01		.06	11,906	11,192
Chickasaw.....	447	28.12	28.12			12,570	12,570
Clarke.....	301	24.01	28.09	.17		7,228	8,457
Clay.....	253	24.40	28.06	.15		8,615	9,907
Clayton.....	729	33.19	27.88		.16	24,196	20,325
Cliston.....	587	30.08	27.97		.07	17,692	16,426
Crawford.....	524	28.58	28.01		.02	14,980	14,680
Dallas.....	525	29.12	27.96		.04	15,288	14,676
Davis.....	381	24.94	27.93	.12		9,504	10,644
Decatur.....	303	20.00	28.00	.40		6,690	8,484
Delaware.....	497	28.57	28.00		.02	14,144	13,900
Des Moines.....	199	31.12	28.01		.10	6,194	5,575
Dickinson.....	252	24.51	27.94	.14		6,176	7,041
Dubuque.....	429	32.48	27.93		.14	13,836	11,985
Emmet.....	338	24.07	27.92	.16		8,136	9,438
Fayette.....	651	30.81	28.04		.09	20,063	18,257
Floyd.....	393	28.30	27.73		.02	11,120	10,898
Franklin.....	459	25.84	27.91	.08		11,862	12,811
Fremont.....	243	19.43	27.98	.44		4,722	6,690
Greene.....	587	28.52	27.95		.02	16,740	16,496
Grundy.....	322	30.95	27.86		.10	9,976	8,978
Guthrie.....	388	27.65	27.93	.01		10,690	10,797
Hamilton.....	459	23.72	28.00	.18		10,888	12,848
Hancock.....	385	22.12	27.94	.14		12,348	10,760
Hardin.....	397	24.00	28.08	.17		9,540	11,185
Harrison.....	576	25.41	27.95	.10		14,636	16,100
Henry.....	342	28.76	27.90		.03	9,836	9,541
Howard.....	247	22.94	28.00	.17		8,398	9,720
Humboldt.....	268	28.43	27.86		.02	8,472	8,303
Ida.....	404	28.00	28.00			11,312	11,312
Iowa.....	400	34.90	27.89	.12		9,966	11,162
Jackson.....	421	26.00	27.82	.07		10,948	11,714
Jasper.....	519	20.68	27.92	.06		15,924	14,491
Jefferson.....	337	30.75	28.01	.35		8,992	9,439
Johnson.....	500	27.45	28.00	.02		13,726	14,001
Jones.....	471	28.12	27.91		.04	13,246	12,716
Kearney.....	730	26.21	28.04	.07		10,890	20,715
Knox.....	847	24.41	27.83	.14		20,640	22,375
Lee.....	324	30.04	27.94		.07	9,733	9,052
Linn.....	417	28.25	27.70		.02	11,782	11,546
Louis.....	300	36.52	28.12		.23	10,502	8,433

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Lucas.....	314	\$ 28.40	\$ 27.83		.02	\$ 8,916	\$ 8,738
Lyons.....	377	23.70	27.97	.18		8,938	10,547
Madison.....	405	23.85	27.00	.17		9,556	11,798
Malhaska.....	464	24.73	27.35	.12		11,474	12,566
Marion.....	442	30.00	27.85		.00	13,328	12,310
Marshall.....	410	23.98	28.06	.17		9,830	11,501
Mills.....	198	14.13	27.58	.98		2,808	5,560
Mitchell.....	300	25.24	28.02	.11		7,572	8,405
Monroe.....	438	20.40	27.05	.37		8,958	12,272
Monroe.....	226	25.10	27.86	.11		5,674	6,298
Montgomery.....	238	20.34	28.07	.38		4,840	6,679
Muscataine.....	220	27.55	27.83	.01		6,060	6,121
O'Brien.....	419	24.16	28.03	.16		10,124	11,744
O'Brien.....	195	24.25	27.89	.15		4,784	5,433
Page.....	468	18.23	28.07	.54		8,540	13,152
Pale Alto.....	432	26.24	28.08	.07		11,336	12,190
Plymouth.....	567	32.54	27.83		.15	18,544	15,779
Pocahontas.....	434	20.34	28.07	.38		8,830	12,185
Polk.....	352	26.47	28.06	.06		9,320	9,879
Pottawattamie.....	778	22.09	28.05	.27		17,188	21,829
Pottawattamie.....	480	24.18	28.05	.16		11,008	13,465
Pottawattamie.....	449	21.50	28.00	.29		9,742	12,567
Ringgold.....	542	27.81	28.09	.01		15,072	15,223
Sac.....	268	39.33	28.07		.29	10,595	7,522
Shelby.....	692	28.87	28.00		.03	15,082	19,383
Sioux.....	480	28.38	27.81		.02	13,620	13,348
Sioux.....	470	22.16	27.52	.26		10,416	13,124
Story.....	543	31.42	27.96		.11	17,082	15,209
Tama.....	554	25.65	27.96	.09		14,210	15,489
Taylor.....	332	21.00	27.93	.33		8,998	9,307
Union.....	299	17.56	28.06	.56		7,180	11,201
Van Buren.....	251	24.00	28.08	.17		6,020	7,043
Warren.....	433	25.17	27.94	.11		10,900	12,099
Washington.....	497	29.12	27.96		.04	14,488	15,908
Wayne.....	835	19.70	27.97	.42		16,449	23,338
Webster.....	427	39.52	28.12		.05	12,780	12,013
Winnebago.....	168	20.65	28.08	.36		4,088	5,560
Winnebago.....	716	28.55	27.98		.02	20,444	20,035
Woodbury.....	628	14.38	28.04	.15		15,294	17,554
Worth.....	178	24.30	27.95	.15		4,526	4,973
Wright.....	354	35.96	28.05		.22	12,730	9,929
Totals.....	42,109	\$ 26.57+	\$ 27.96+			\$ 1,119,088	\$ 1,177,513

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART II—COLTS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	394	\$ 47.01	\$ 44.19		.06	18,522	17,441
Adams	247	41.70	43.79	.05		14,472	15,196
Allamore	570	39.99	43.99	.10		22,793	25,072
Appanoose	286	30.23	43.83	.45		8,645	12,535
Armstrong	338	44.17	44.17			15,812	15,812
Benton	549	35.92	43.82	.22		19,729	24,068
Black Hawk	457	48.11	43.78		.09	21,988	20,009
Boone	383	52.11	43.77		.16	19,960	16,766
Bremer	364	43.04	43.90	.02		15,967	15,980
Buchanan	376	31.49	43.77		.18	19,360	16,456
Buena Vista	383	44.19	44.19			15,802	16,892
Butler	483	44.14	44.14			21,320	21,320
Calhoun	367	36.00	43.97	.22		20,448	24,947
Carroll	368	43.16	44.02	.02		15,884	16,202
Cass	322	41.96	44.06	.05		11,946	13,000
Cedar	370	46.80	44.00		.06	17,317	16,278
Cerro Gordo	347	41.46	43.95	.06		14,399	15,263
Cherokee	305	47.00	44.18		.06	14,326	13,466
Chickasaw	553	44.18	44.18			24,464	24,464
Clarke	325	37.50	43.88			12,188	14,260
Clay	352	40.43	44.07	.09		15,804	17,226
Clayton	762	49.74	43.77		.12	37,903	33,365
Clinton	471	45.67	43.84		.04	21,514	20,603
Crawford	468	43.66	44.10	.01		20,304	20,507
Dallas	544	49.55	44.10		.11	26,956	23,991
Davis	492	27.86	44.02	.58		13,708	21,649
Decatur	276	27.64	43.95	.59		7,628	12,129
Delaware	565	45.07	44.17		.02	26,814	25,278
Des Moines	221	43.46	43.92	.01		10,048	10,148
Dickinson	279	41.06	43.93	.07		11,438	12,260
Dubuque	418	51.22	44.05		.14	21,410	18,413
Emmet	357	43.25	44.12	.02		14,576	14,868
Essex	784	46.45	44.12		.05	36,439	34,617
Fayette	408	48.06	43.73		.09	19,609	17,844
Floyd	460	47.15	43.85		.07	21,688	20,170
Franklin	256	28.62	44.07	.54		7,326	11,282
Fremont	479	40.21	43.83	.09		19,260	20,993
Greene	329	46.11	43.81		.05	15,532	14,850
Grundy	379	42.65	43.93	.03		16,164	16,649
Guthrie	406	35.60	44.14	.24		14,456	17,925
Hamilton	399	48.19	43.85		.09	19,228	17,457
Hancock	354	36.00	43.92	.22		12,796	15,611
Hardin	643	40.30	43.95	.09		25,514	28,246
Henry	290	47.91	44.08		.08	13,894	12,782
Howard	440	44.85	43.95		.02	19,735	19,341
Humboldt	280	47.89	44.06		.08	15,408	12,335
Ia	350	45.12	43.77		.03	15,793	15,319
Iowa	347	37.90	43.96	.16		13,138	15,263
Jackson	371	45.77	43.94		.04	16,983	16,304
Jasper	764	32.26	44.19	.37		24,648	33,768
Jefferson	378	31.35	43.80	.40		11,836	16,601
Jehonson	427	42.67	43.95	.03		18,220	18,767
Jones	408	48.56	44.18		.09	19,812	18,029
Keokuk	643	44.04	44.04			28,328	28,328
Keosauqua	803	44.04	44.04			35,368	35,368
Lake	322	43.58	44.02	.01		14,032	14,173
Linn	398	40.30	43.93	.09		16,036	17,479
Louis	322	50.25	43.73		.13	16,180	14,077
Lucas	263	37.51	43.89	.17		10,992	12,861
Lyon	341	38.30	44.08	.16		12,948	15,020
Madison	367	41.55	44.14	.06		18,250	16,147
Mahaska	469	40.63	43.90	.08		19,064	20,589

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	342	\$ 47.13	\$ 43.83		.07	\$ 16,118	\$ 14,990
Marshall	424	32.32	43.96	.36		15,700	18,632
Mills	286	26.80	44.10	.64		6,884	11,290
Mitchell	372	44.47	44.03		.01	16,542	16,377
Monona	515	27.80	43.92	.58		14,326	22,635
Monroe	217	36.86	43.86	.19		8,000	9,520
Montgomery	231	31.85	43.95	.38		7,580	10,460
Muscatine	248	45.52	44.15		.03	11,288	10,949
O'Brien	377	40.00	44.00	.10		15,080	16,388
Oceola	240	44.50	44.06		.01	10,680	10,573
Palo Alto	416	26.50	43.87	.65		11,048	18,229
Plymouth	453	39.95	43.95	.10		18,905	19,905
Pocahontas	552	47.82	43.99		.08	26,400	24,288
Polk	387	32.91	44.10	.34		12,736	17,066
Pottawattamie	324	42.48	44.18	.04		13,765	14,316
Poweshiek	728	36.04	43.97	.22		26,244	32,018
Prairie	396	43.45	43.89	.01		17,212	17,384
Ringgold	369	32.76	43.90	.34		12,037	16,330
Sac	444	41.02	44.02			19,544	19,544
Scott	285	58.23	43.75		.25	16,635	12,469
Shelby	444	47.97	44.13		.08	26,160	24,012
Sioux	467	47.12	43.82		.07	22,004	20,464
Story	358	40.80	44.05	.08		14,698	15,777
Tama	456	53.00	43.99		.17	24,303	20,171
Taylor	466	39.58	43.93		.11	18,444	20,473
Union	472	32.60	44.01	.35		12,178	16,440
Van Buren	376	28.00	43.96	.57		10,528	16,529
Wapello	303	35.60	43.80	.22		10,872	13,294
Warren	365	29.46	43.80	.47		14,494	15,988
Washington	544	53.02	44.01		.17	28,844	23,941
Wayne	433	31.40	43.96	.40		13,596	19,034
Webster	395	46.49	44.17		.05	18,364	17,446
Winnebago	232	41.12	44.00	.07		9,540	10,208
Winneke	774	35.65	44.32	.16		40,736	44,318
Woodbury	710	39.81	44.18	.11		28,268	31,377
Worth	251	42.23	43.92	.04		10,600	11,024
Wright	388	51.95	44.16		.15	20,158	17,134
Totals	41,207	\$ 42.00+	\$			\$ 1,737,485	\$ 1,817,179



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART III—HORSES THREE YEARS OLD AND OVER

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	8,337	\$ 70.42	\$ 66.20		.06	\$ 587,184	\$ 551,953
Adams	5,860	55.40	65.99		.17	320,508	380,694
Allamore	6,797	61.07	65.96		.08	415,102	448,310
Appanoose	6,210	39.58	66.10		.67	248,143	414,390
Audubon	7,516	59.72	66.28		.11	448,820	498,190
Benett	12,513	92.02	66.26		.04	863,477	829,730
Black Hawk	8,007	72.20	65.70		.09	578,103	526,074
Boone	8,742	80.30	65.85		.18	702,040	575,673
Bremor	7,412	63.92	65.84		.03	473,760	487,973
Buchanan	8,338	66.51	65.85		.01	533,272	517,739
Buena Vista	10,143	64.14	66.06		.03	650,600	670,118
Butler	9,448	60.87	65.74		.08	575,062	621,099
Calhoun	10,033	60.28	65.71		.09	604,772	659,291
Carroll	8,655	68.46	65.72		.04	613,098	588,545
Cass	8,566	60.27	65.62		.09	524,093	571,201
Cedar	9,674	66.80	66.13		.01	646,240	629,778
Cerro Gordo	9,085	60.71	66.17		.09	551,610	601,255
Cherokee	8,925	64.75	66.05		.02	577,864	589,421
Chickasaw	7,613	60.13	66.14		.10	457,800	503,590
Clarke	5,048	56.19	65.74		.17	286,424	335,116
Clay	8,498	65.56	66.22		.01	557,140	562,711
Clayton	10,276	68.45	65.74		.04	703,260	675,130
Clinton	10,222	65.35	66.00		.01	668,046	674,726
Crawford	11,286	68.66	65.91		.04	774,944	745,946
Dallas	7,989	69.65	66.16		.05	556,430	528,609
Davis	5,726	63.84	65.76		.03	365,568	376,535
DeSoto	7,677	55.70	66.05		.85	252,678	467,454
Delaware	7,798	64.19	66.12		.03	500,564	515,581
Des Moines	6,677	63.37	66.02		.01	426,472	440,837
Dickinson	5,726	60.32	65.75		.09	343,396	376,482
Dubuque	8,084	71.33	65.63		.08	576,684	530,549
Emmet	6,181	63.41	65.95		.04	391,988	407,746
Fayette	10,300	68.21	66.16		.03	702,609	681,531
Floyd	7,768	60.08	66.09		.10	466,728	513,401
Franklin	9,752	59.71	66.28		.11	582,298	646,351
Fremont	6,857	51.16	66.00		.29	356,821	452,509
Greene	9,173	64.07	65.99		.03	587,732	603,385
Grundy	8,085	65.13	65.78		.01	526,572	531,838
Guthrie	8,435	63.82	65.74		.03	538,206	554,455
Hamilton	10,710	52.67	65.84		.25	564,166	705,208
Hancock	9,230	59.76	65.76		.10	557,396	613,136
Hardin	8,361	60.00	66.00		.10	501,864	552,040
Harrison	11,584	55.97	66.04		.18	648,303	765,000
Henry	6,093	72.68	66.14		.09	442,890	403,630
Howard	6,732	59.60	66.16		.11	401,394	445,847
Humboldt	6,962	72.10	66.33		.08	501,592	461,796
Ia	7,966	67.91	65.87		.03	546,980	524,731
Iowa	8,435	59.28	65.80		.11	506,018	555,020
Jackson	7,476	59.60	66.16		.11	442,632	494,652
Jasper	11,638	70.60	65.66		.07	821,697	764,178
Jefferson	6,324	46.22	66.09		.43	295,550	418,061
Johnson	9,185	63.09	66.24		.05	575,524	608,500
Jones	7,003	65.22	65.87		.01	456,730	461,297
Keeokuk	9,160	72.40	65.88		.09	665,156	603,472
Kossuth	16,302	63.88	65.80		.03	1,011,492	1,072,609
Lee	6,613	50.41	66.04		.31	335,377	436,724
Linn	11,127	60.61	66.06		.09	674,487	735,191
Louis	6,193	69.83	66.33		.05	433,500	410,875
Lucas	4,886	54.58	66.04		.21	255,762	309,472
Lyon	10,492	65.15	65.80		.01	685,538	690,373
Madison	7,346	56.28	65.85		.17	413,468	483,758
Mahaska	8,620	60.49	65.95		.09	521,372	568,295

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	6,988	\$ 72.90	\$ 66.33		.09	\$ 509,436	\$ 463,588
Marshall	9,550	49.34	66.12		.34	471,142	631,332
Mills	7,252	47.19	66.07		.40	342,206	429,087
Mitchell	7,236	64.39	66.32		.03	465,930	479,908
Monona	10,441	47.80	65.96		.38	499,067	688,710
Monroe	4,698	56.20	65.75		.17	264,069	308,961
Montgomery	6,739	47.76	65.91		.38	321,888	444,205
Muscatine	6,437	65.46	66.11		.01	421,356	425,570
O'Brien	9,676	67.84	66.48		.02	656,476	643,346
Oceola	6,933	63.96	65.88		.03	445,428	456,731
Pago	8,294	53.69	66.04		.23	443,364	547,798
Palo Alto	8,695	65.13	65.78		.01	566,303	571,966
Plymouth	14,509	62.82	66.46		.02	984,064	964,383
Pocahontas	9,690	52.11	66.18		.27	500,264	635,383
Pottawattamie	9,700	61.10	65.99		.08	592,641	640,032
Poweshiek	15,666	60.12	66.13		.10	941,964	1,036,160
Ringgold	8,517	63.95	65.87		.03	544,614	560,932
Ringold	6,894	49.27	66.02		.34	339,635	453,111
Saunders	9,665	67.91	65.87		.03	638,216	638,667
Scott	8,100	84.82	66.16		.22	687,100	535,938
Shelby	10,195	68.66	65.91		.04	699,994	671,994
Sioux	15,063	71.71	65.97		.08	1,080,100	993,692
Story	9,463	61.32	66.23		.08	580,222	629,715
Tama	9,746	60.94	66.27		.18	788,851	645,858
Taylor	7,539	59.97	65.97		.10	453,248	498,683
Union	5,590	51.01	65.80		.29	285,156	367,851
Van Buren	5,681	47.13	65.98		.40	267,756	374,858
Wapello	5,655	47.89	66.09		.38	270,832	378,748
Warren	8,218	56.42	66.01		.17	463,662	547,520
Washington	8,274	64.00	65.92		.03	529,576	545,463
Wayne	6,033	48.00	65.76		.37	289,584	396,730
Webster	11,639	70.06	65.85		.06	815,318	760,390
Winnebago	6,516	59.15	65.66		.11	385,400	427,794
Winnebago	9,541	72.31	65.80		.09	689,872	627,784
Woodbury	14,626	59.80	65.78		.10	868,520	955,372
Worth	6,235	66.20	66.20		.00	414,118	414,118
Wright	9,961	59.92	65.91		.10	599,879	656,967
Totals	847,210	\$ 62.53+				\$52,980,888	\$55,909,074

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART IV—STALLIONS

COUNTIES	Number	Reported Average Value*	Reported Actual Value*
Adair	42	\$ 118.76	\$ 4,988
Adams	40	146.60	5,864
Allamore	35	118.40	4,144
Appanoose	30	92.00	1,836
Ashtabula	32	129.75	4,132
Benton	57	195.28	11,130
Black Hawk	28	325.35	9,119
Boone	60	180.43	10,856
Bremser	20	195.40	3,908
Buchanan	30	207.04	6,212
Buena Vista	24	198.86	4,768
Butler	30	142.80	4,284
Calhoun	36	182.00	6,596
Carroll	31	206.58	6,404
Cass	67	84.96	5,992
Cedar	23	223.86	5,142
Cerro Gordo	46	139.77	6,429
Cherokee	59	187.40	11,032
Chickasaw	23	200.00	4,600
Clarke	24	165.80	3,980
Clay	25	148.00	3,717
Clayton	41	191.26	7,842
Clinton	27	169.26	4,870
Crawford	34	197.64	6,720
Dallas	31	232.00	7,192
Davis	33	134.48	4,108
DeSatur	40	93.30	5,732
Delaware	24	224.50	5,388
Des Moines	33	92.07	3,060
Dickinson	36	118.50	4,276
Dubuque	18	272.70	4,908
Emmet	18	89.11	1,604
Fayette	56	141.37	4,236
Floyd	39	108.64	7,928
Franklin	32	134.50	4,304
Freeman	27	66.37	1,792
Greene	19	178.53	3,392
Grundy	42	115.00	4,832
Hathorn	23	120.87	2,780
Hamilton	32	132.91	3,364
Hastock	32	221.25	7,080
Hardin	21	207.00	4,340
Harrison	37	149.41	5,328
Henry	20	125.00	2,500
Howard	17	155.77	2,648
Humboldt	28	218.71	6,124
Ida	23	204.00	4,692
Iowa	37	111.60	4,129
Jackson	37	95.02	5,516
Jasper	45	160.82	7,237
Jefferson	13	156.30	2,032
Johnson	56	122.77	6,875
Jones	37	240.00	8,880
Kearney	37	150.50	11,100
Keosau	42	214.19	8,996
Lee	30	85.37	2,561
Linn	61	184.90	11,278
Linn	27	249.77	5,744
Linn	16	295.35	3,768
Lyon	32	162.70	5,206
Madison	38	105.80	4,020
Mahaska	56	159.00	8,904

COUNTIES	Number	Reported Average Value*	Reported Actual Value*
Marion	29	\$ 112.00	\$ 3,298
Marshall	21	210.00	4,596
Miller	27	87.26	2,356
Mitchell	17	170.82	2,904
Monona	36	144.32	5,196
Monroe	21	92.76	1,948
Montgomery	23	128.35	2,952
Muscataine	16	127.80	2,040
O'Brien	38	188.21	7,152
Oceola	15	191.00	2,864
Palo Alto	43	109.59	4,712
Plymouth	23	118.00	2,712
Pocahontas	25	265.28	6,832
Polk	41	143.80	5,896
Pottawattamie	49	122.25	5,991
Poweshunk	47	99.14	4,660
Ringgold	35	130.00	5,288
Ross	34	120.81	4,108
Sac	29	200.00	5,800
Scott	16	223.75	3,380
Shelby	50	160.24	8,012
Sioux	33	143.83	7,594
Story	64	177.37	11,348
Taylor	31	248.39	7,700
Tama	45	142.93	6,430
Union	37	98.50	3,684
Van Buren	40	114.50	4,580
Wapello	11	115.20	1,344
Warren	41	92.88	1,796
Washington	42	130.38	5,476
Wayne	49	118.00	5,782
Webster	36	174.89	6,296
Winnebago	11	130.40	1,324
Winneke	39	201.94	7,876
Woodbury	37	204.21	7,556
Worth	11	121.45	1,336
Wright	36	146.22	5,204
Totals	3,357	\$ 155.16+	\$ 520,983

\*No adjustment.



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART V—HORSES OF ALL AGES

COUNTIES	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	9,215	\$ 67.54	\$ 63.67	\$ 622,362	\$ 586,720
Adams	6,738	53.65	62.56	361,516	421,521
Allamore	7,926	57.62	62.10	456,715	492,206
Appanoose	6,883	38.49	63.55	264,931	437,411
Artesian	8,295	57.83	63.78	479,794	529,074
Benton	13,684	66.38	64.32	908,343	880,209
Black Hawk	8,863	69.83	63.81	618,867	565,336
Boone	9,627	77.79	63.95	748,872	615,627
Bremser	8,058	61.84	63.75	500,801	516,298
Buchanan	9,096	64.91	63.85	590,476	580,759
Buena Vista	10,862	62.72	64.49	681,224	700,473
Butler	10,313	59.23	63.66	610,888	656,487
Calhoun	11,241	67.28	62.96	643,964	707,751
Carroll	9,587	63.50	63.82	607,452	622,379
Cass	9,464	58.62	63.58	554,766	601,692
Cedar	10,410	65.30	64.43	679,802	672,018
Cerro Gordo	9,803	59.30	64.48	581,331	632,131
Cherokee	9,587	63.50	64.53	615,148	625,131
Chickasaw	8,636	57.83	63.13	499,443	545,224
Clarke	5,748	53.90	62.95	309,820	361,813
Clay	9,268	63.15	64.04	585,276	603,561
Clayton	11,808	65.48	62.39	773,201	736,652
Clinton	11,307	62.95	63.36	711,792	716,733
Crawford	12,309	66.37	63.84	816,948	785,853
Dallas	9,089	66.66	63.20	605,566	574,498
Davis	6,632	59.20	62.26	392,888	412,946
Deaer	7,696	35.99	63.50	270,098	491,799
Delaware	8,914	61.35	62.95	546,950	561,147
Des Moines	7,140	63.83	64.37	455,774	459,620
Dickinson	6,293	58.37	63.57	367,306	400,059
Dubuque	8,949	68.94	63.23	616,938	565,855
Emmet	6,874	60.55	63.00	416,284	433,557
Fayette	11,791	65.05	62.65	767,039	728,641
Floyd	8,608	58.28	63.90	501,693	550,071
Franklin	10,703	57.94	63.87	620,152	683,696
Fremont	7,383	48.03	63.99	364,661	472,432
Greene	10,258	61.14	62.99	627,144	646,175
Grundy	8,788	63.38	63.80	557,012	560,498
Guthrie	9,225	61.65	63.38	567,940	584,081
Hamilton	11,597	51.12	63.75	592,874	739,345
Hancock	10,143	58.77	63.94	596,072	648,473
Hardin	9,133	57.87	63.85	528,560	583,186
Harrison	12,840	54.08	63.46	694,383	814,874
Henry	6,745	69.55	63.43	469,120	427,853
Howard	7,536	57.22	63.32	431,999	477,156
Humboldt	7,568	70.03	64.56	529,956	488,358
Ia	8,743	63.51	63.60	572,777	556,074
Iowa	9,219	57.19	63.52	527,271	585,574
Jackson	8,305	57.44	63.36	477,079	526,186
Jasper	12,966	67.06	63.22	869,506	819,674
Jefferson	7,052	44.42	63.26	313,232	446,133
Johnson	10,168	60.81	63.74	618,345	648,143
Jones	7,919	62.97	63.26	498,668	500,022
Kearney	10,629	62.94	62.92	725,944	665,515
Keosauqua	17,994	61.49	63.39	1,106,496	1,140,835
Lee	7,289	49.35	63.45	359,703	462,509
Linn	12,003	60.61	64.60	713,583	775,494
Linn	6,542	58.16	64.33	466,376	440,129
Linn	5,309	52.63	63.10	279,458	324,849
Lyon	11,242	63.21	64.15	710,639	721,146
Madison	8,156	54.24	63.17	442,396	515,243
Mahaska	9,609	58.36	63.56	560,814	610,754

COUNTIES	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion	7,801	\$ 69.32	\$ 63.33	\$ 542,350	\$ 494,155
Marshall	10,405	47.38	64.01	499,268	666,059
Mills	7,733	45.81	64.43	354,254	498,294
Mitchell	7,925	62.20	64.05	492,948	507,294
Monona	11,430	46.15	63.76	527,547	728,515
Monroe	5,162	64.18	63.20	279,691	329,727
Montgomery	7,238	46.50	64.14	337,290	464,296
Muscatine	6,921	63.68	64.25	440,744	444,580
O'Brien	10,510	65.54	64.59	688,832	678,830
Osceola	7,383	62.53	64.42	461,696	475,501
Pack	9,221	50.50	63.32	469,694	583,891
Palo Alto	9,403	62.32	63.18	598,446	606,713
Plymouth	15,653	66.16	64.56	1,035,660	1,011,082
Pocahontas	10,462	50.44	64.06	527,726	670,482
Polk	10,425	59.63	64.29	621,717	670,328
Pottawattamie	17,219	57.53	63.57	900,056	1,094,667
Poweshuk	9,428	61.38	63.33	578,702	597,069
Ringgold	7,746	47.19	62.99	365,522	487,916
Sac	10,710	65.24	63.41	698,732	679,134
Scott	8,469	82.81	64.54	717,900	559,509
Shelby	11,481	65.68	63.01	754,088	723,401
Story	16,063	69.93	64.41	1,123,318	1,035,098
Tama	10,355	59.55	64.41	616,694	666,964
Taylor	10,776	71.76	64.02	837,943	689,838
Union	8,424	57.10	62.74	492,432	541,075
Van Buren	6,322	48.66	62.68	308,016	397,282
Wapello	6,496	44.65	62.68	290,044	407,168
Warren	6,220	46.46	63.55	288,968	395,299
Washington	9,457	54.41	63.42	492,792	574,403
Wayne	9,357	61.81	62.92	578,384	588,788
Webster	7,330	44.27	60.54	325,411	444,904
Winnebago	12,497	68.24	64.18	852,758	802,154
Winnebush	8,937	57.55	63.38	490,352	444,886
Woodbury	11,070	68.55	62.32	758,928	689,913
Worth	15,899	57.84	63.64	919,609	1,011,859
Wright	6,695	64.28	64.44	430,380	431,453
Totals	10,739	59.13	64.15	635,031	688,894

Totals..... 932,992 \$ 60.34+ \$ 63.62+ \$ 56,358,444 \$ 59,424,749

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART VI—MULES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	1,382	\$ 63.15	\$ 66.30	.05		\$ 87,278	\$ 91,642
Albany	1,207	51.60	66.04	.28		62,280	79,718
Altamaha	82	61.98	65.70	.06		5,082	5,387
Appanoose	1,342	49.12	66.20	.55		53,842	88,839
Audubon	411	64.49	65.78	.02		26,508	27,038
Benton	728	61.63	65.94	.07		45,014	48,165
Black Hawk	277	80.86	66.30		.18	22,398	18,566
Boone	858	69.47	66.00		.03	59,608	56,628
Bremer	188	60.72	66.18	.09		11,416	12,443
Buehnan	526	60.03	66.06	.10		31,886	34,745
Buena Vista	625	51.24	66.14	.08		28,276	41,838
Butler	28	60.69	66.22	.13		13,260	15,097
Calhoun	631	73.20	65.88		.10	46,192	41,573
Carroll	791	62.79	65.93	.05		49,964	52,147
Cass	1,454	65.21	65.86	.01		94,827	95,775
Cedar	1,077	68.17	66.12		.03	71,414	71,412
Cerro Gordo	929	57.93	66.04	.14		19,058	21,726
Cherokee	363	65.77	65.77			23,876	23,876
Chickasaw	114	60.87	65.74	.08		6,940	7,495
Clarke	914	53.72	66.08	.23		49,100	60,383
Clay	468	61.90	66.23	.07		22,065	29,820
Clayton	242	61.63	65.94	.07		14,915	15,959
Clinton	399	69.99	65.99	.10		23,938	26,332
Crawford	1,038	72.15	65.66		.09	74,896	68,156
Dallas	959	73.95	66.08		.13	71,840	63,371
Davis	937	61.24	66.14	.08		57,380	61,970
Decatur	1,365	38.35	65.96	.72		52,348	90,039
Delaware	308	62.60	65.73	.05		19,280	20,244
Des Moines	570	62.65	65.78	.05		35,712	37,408
Dickinson	573	58.62	66.23	.13		21,804	24,639
Dubuque	234	74.50	66.31		.11	16,688	14,852
Emmet	376	64.68	65.97	.02		24,320	24,806
Fayette	311	70.14	65.94		.06	21,816	20,567
Floyd	128	64.81	66.11	.05		8,296	8,462
Franklin	428	49.00	66.15	.35		20,972	28,312
Fremont	2,179	59.05	66.14	.12		128,681	144,123
Greene	659	63.70	66.24	.04		41,980	43,659
Grundy	307	61.72	66.04	.07		18,948	20,274
Guthrie	1,000	52.63	65.79	.25		52,632	65,790
Hamilton	619	47.89	66.09	.38		29,648	40,914
Hancock	418	61.06	65.94	.08		25,524	27,566
Hardin	494	60.00	66.00	.10		29,620	32,582
Harrison	1,895	62.69	66.13	.05		119,364	125,332
Henry	796	64.51	65.80	.02		51,352	52,379
Howard	138	63.13	65.29	.05		8,712	9,148
Humboldt	303	78.13	65.63		.16	23,676	19,888
Iowa	648	64.15	66.08	.03		41,571	42,818
Jackson	1,190	59.18	66.08	.12		69,831	78,211
Jasper	380	58.78	65.83	.12		22,868	25,612
Jefferson	1,302	73.83	65.71		.11	96,125	85,551
Johnson	650	49.77	66.19	.33		32,807	43,633
Johnston	1,200	66.73	66.09	.01		80,115	79,314
Kearney	422	66.87	65.97	.16		24,000	27,840
Keokuk	1,681	68.24	66.29	.03		114,892	111,445
Kossuth	441	60.07	66.07	.10		26,492	29,141
Lee	810	64.02	65.94	.03		51,853	53,469
Lincoln	876	63.01	66.16	.06		55,192	57,652
Louis	628	78.92	66.29	.16		61,676	65,008
Lucas	1,055	57.52	66.15	.15		60,685	69,788
Lyon	198	73.30	65.97		.10	14,495	13,040
Madison	856	48.52	65.99	.36		41,540	56,494
Mahaska	1,350	67.13	65.79		.02	90,682	88,58

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	1,273	\$ 67.70	\$ 66.35		.02	\$ 86,194	\$ 84,470
Marshall	610	51.61	66.06	.28		31,482	40,297
Mills	1,182	59.74	66.31	.11		68,848	76,421
Missile	119	62.96	63.88	.03		10,874	11,209
Missile	1,583	60.30	66.33	.10		95,318	103,619
Monroe	1,262	56.04	66.13	.18		70,728	84,559
Montgomery	1,245	51.67	66.14	.28		64,328	82,540
Muscatine	669	64.50	65.99	.02		43,152	44,013
O'Brien	364	65.21	66.21			24,104	24,104
Oceola	183	60.00	66.00	.10		10,996	12,606
Pago	1,601	69.60	66.65	.09		115,206	125,595
Palo Alto	324	75.38	65.75		.13	24,488	21,305
Plymouth	666	76.08	65.94		.14	51,072	48,922
Pocahontas	471	59.35	65.88	.11		27,058	31,033
Polk	1,414	63.00	66.15	.05		89,072	93,526
Pottawattamie	2,062	89.22	65.78		.18	168,429	135,844
Pottawattamie	1,234	55.55	66.22	.19		86,670	81,717
Poweshiek	1,837	52.54	66.20	.26		80,751	101,746
Ringgold	779	64.26	66.18	.03		50,090	51,567
Scott	547	93.23	66.19		.29	51,000	36,210
Shelby	762	66.62	65.95	.01		50,768	50,290
Sioux	368	69.64	66.16		.03	25,628	24,517
Story	833	61.11	66.00	.08		52,128	56,298
Tama	548	78.65	66.07		.16	43,100	36,204
Taylor	1,365	55.16	66.19	.20		75,300	99,399
Union	911	44.93	66.63	.47		40,559	60,167
Van Buren	964	42.57	65.98	.35		41,044	63,618
Wapello	627	48.47	65.92	.36		44,935	61,113
Warren	1,130	56.10	66.20	.18		63,396	74,807
Washington	1,362	71.60	65.87		.08	99,716	91,739
Wayne	1,735	42.00	65.94	.57		72,579	114,553
Webster	579	69.83	66.34		.05	40,220	38,209
Winnebago	261	66.19	66.19			17,226	17,226
Winnebago	211	67.78	65.75		.01	14,284	13,835
Woodbury	1,453	70.49	66.26		.03	102,428	96,282
Worth	111	69.46	65.99		.03	7,710	7,825
Wright	552	54.11	66.01	.22		29,871	36,443
Totals	77,567	\$ 61.32+	\$ 66.05			\$4,756,570	\$ 5,153,925



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART VII—CATTLE IN FEEDING

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	2,457	\$ 45.55	\$ 40.08		.12	\$ 111,908	\$ 98,479
Adams	1,052	46.50	39.99		.14	48,512	42,004
Allamakee	95	38.44	39.98		.04	3,652	3,798
Appanoose	319	51.00	40.29		.21	16,234	12,823
Autoson	3,104	39.31	40.10		.02	122,640	124,481
Benton	4,025	45.85	39.89		.13	212,677	184,507
Black Hawk	1,727	40.27	40.27			69,561	69,561
Bonne	3,299	41.02	40.20		.02	135,244	132,837
Bremer	50	40.22	40.22			3,420	3,420
Buchanan	1,837	45.88	39.92		.13	84,296	73,338
Bureau Vista	3,864	32.59	40.09		.23	125,128	154,891
Butler	1,007	41.97	40.29		.15	42,260	40,579
Calhoun	1,006	34.70	39.91		.15	66,210	76,211
Carroll	2,367	33.02	39.92		.14	82,896	94,501
Cass	3,826	41.81	40.14		.04	159,979	181,580
Cedar	5,198	43.11	40.09		.07	224,002	208,415
Cerro Gordo	3,426	34.92	40.16		.18	119,436	137,581
Cherokee	5,981	47.92	40.25		.16	286,496	240,741
Chickasaw	354	40.00	40.00			14,560	14,160
Clarks	719	50.51	39.91		.21	36,310	28,685
Clay	1,538	28.12	39.93		.42	43,241	61,402
Clayton	224	41.21	39.97		.03	9,332	8,955
Clinton	7,310	37.39	40.00		.07	273,556	292,491
Crawford	10,373	51.39	40.08		.22	532,887	415,496
Dallas	5,679	45.60	40.13		.12	254,452	223,918
Davis	269	55.86	40.22		.28	15,828	10,820
Decatur	851	46.55	40.03		.14	39,312	34,966
Delaware	584	38.64	40.19		.04	22,468	23,471
Des Moines	3,133	42.57	40.02		.06	133,472	125,465
Dickinson	1,105	44.61	40.15		.10	49,290	44,381
Dubuque	911	44.00	40.09		.09	25,888	24,488
Emmet	877	46.42	39.92		.14	40,708	35,009
Fayette	432	46.00	40.02		.13	19,871	17,288
Floyd	2,492	42.01	39.91		.05	104,992	99,457
Franklin	6,332	40.97	40.09		.02	253,716	253,716
Fremont	6,243	35.19	40.12		.14	219,740	250,594
Greene	1,973	42.88	39.88		.07	84,309	78,686
Grundy	3,358	36.53	40.18		.10	122,880	134,948
Guthrie	1,701	45.79	39.84		.13	77,988	67,850
Hamilton	3,000	35.48	40.09		.13	106,140	120,277
Hancock	1,728	40.25	40.25			69,344	69,344
Hardin	5,491	32.60	40.10		.23	179,916	220,190
Harrison	9,580	34.18	39.99		.17	327,468	383,138
Henry	2,830	43.12	40.10		.07	122,940	113,497
Heward	1,102	28.62	40.07		.40	3,864	5,410
Humboldt	2,621	34.30	40.13		.17	86,900	105,183
Ida	6,514	39.66	40.06		.01	258,372	260,956
Iowa	4,625	44.90	40.14		.10	206,263	185,637
Jackson	1,102	35.30	39.99		.13	38,901	43,982
Jasper	7,864	49.28	40.16		.19	399,803	315,821
Jefferson	782	36.77	40.08		.09	28,700	31,348
Johnson	3,005	40.89	40.07		.02	122,888	120,430
Jones	2,158	44.85	40.00		.11	97,912	86,341
Keeokuk	2,490	43.04	40.04		.07	107,998	99,601
Kossuth	4,299	34.15	39.96		.17	146,512	171,770
Lee	1,498	40.83	39.86		.20	74,642	59,714
Linn	2,890	44.58	40.12		.10	128,839	115,055
Louis	3,271	48.22	40.02		.17	187,756	180,937
Lucas	728	47.35	40.23		.15	34,264	29,299
Lyon	1,308	39.60	40.00		.01	51,850	52,369
Madison	2,044	54.45	40.29		.26	111,208	82,368
Mathews	2,530	37.14	40.11		.08	93,975	101,403

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	2,483	\$ 47.70	\$ 40.07		.16	\$ 118,459	\$ 99,506
Marshall	7,194	43.45	39.97		.08	312,632	287,622
Mills	7,125	38.39	39.93		.04	273,516	284,452
Mitchell	2,026	37.93	40.21		.05	76,838	81,448
Monona	6,376	36.50	40.17		.30	197,224	256,391
Monroe	467	45.96	39.99		.13	21,465	18,675
Montgomery	3,204	39.62	39.91		.35	94,904	128,120
Morgan	3,272	56.24	40.19		.20	184,396	131,517
Muscatine	1,927	39.96	39.96			77,020	77,020
O'Brien	1,516	37.76	40.03		.06	57,248	60,983
Oceola	4,020	41.86	40.19		.04	168,292	161,560
Palo Alto	1,454	39.25	40.04		.02	58,253	59,418
Plymouth	7,557	39.08	39.86		.02	311,120	317,342
Pocahontas	3,211	33.32	39.98		.20	106,696	128,035
Polk	3,654	46.30	39.99		.14	169,038	146,147
Portsmouth	26,836	43.18	40.16		.07	1,158,980	1,077,851
Townsend	5,592	41.60	39.94		.04	232,680	223,373
Ringgold	1,020	52.26	40.24		.23	53,304	41,044
Sac	4,507	39.44	39.83		.01	177,776	179,354
Scott	3,132	40.71	39.50		.02	127,522	124,372
Shelby	4,408	41.18	39.40		.03	181,560	176,113
Sioux	8,452	38.21	40.12		.05	322,966	339,114
Story	4,026	33.11	40.06		.21	133,308	161,303
Tama	4,316	50.94	40.24		.21	219,704	173,566
Taylor	1,624	46.01	39.83		.14	75,201	64,673
Union	1,267	43.70	40.20		.08	55,384	50,953
Van Buren	483	37.95	39.85		.05	18,328	19,244
Wapello	491	42.56	40.01		.06	20,804	19,456
Warren	2,302	50.58	40.27		.21	117,360	92,714
Washington	2,785	44.72	39.99		.11	124,356	110,837
Wayne	1,278	40.00	40.00			51,120	51,120
Webster	2,082	40.02	40.02			83,321	83,321
Winnebago	729	34.31	40.14		.17	25,098	29,250
Winnebush	501	41.73	40.06		.04	20,508	20,072
Woodbury	9,171	34.57	40.10		.16	317,052	267,780
Worth	810	39.17	39.95		.02	31,731	32,366
Wright	2,869	38.32	40.06		.04	110,623	114,944
Totals	319,330	\$ 41.03+	\$ 40.06			\$13,103,711	\$12,793,838

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART VIII—HEIFERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	4,505	\$ 20.50	\$ 18.04		12	\$ 92,350	\$ 81,268
Adams	5,428	16.65	17.98	.08		57,096	61,533
Alfalfa	5,031	12.25	18.00	.47		73,580	108,604
Appanoose	2,552	21.70	18.01		17	55,389	45,973
Audubon	3,807	15.90	18.08	.07		64,340	68,844
Benton	6,138	21.64	18.18		16	132,853	111,405
Black Hawk	5,082	20.42	18.17		11	116,054	100,288
Boone	3,358	20.59	18.12		12	69,154	60,856
Bremer	4,630	16.33	17.96	.10		75,610	83,171
Buchanan	4,553	20.42	18.17		11	92,562	82,727
Buena Vista	5,802	16.96	17.99	.12		62,052	69,498
Butler	4,928	16.39	18.03	.10		80,776	88,851
Callison	2,366	16.29	18.08	.11		41,862	46,403
Carroll	4,103	17.79	17.98	.01		73,034	73,754
Cass	4,533	24.58	17.94		27	106,559	77,785
Cedar	4,901	25.45	18.07		29	101,826	72,501
Cerro Gordo	4,176	17.27	18.13	.05		72,109	75,711
Cherokee	4,016	16.46	17.94	.09		66,112	72,062
Chickasaw	4,897	16.26	18.03	.11		79,656	88,418
Clatsop	2,402	20.42	18.07		11	49,600	45,645
Clay	3,747	18.06	18.16			67,062	67,662
Clayton	7,449	16.48	17.96	.09		122,770	133,819
Clinton	4,832	19.41	18.05		07	93,794	87,228
Crawford	5,053	21.91	17.97		18	110,723	90,793
Dallas	3,344	20.23	18.00		11	65,940	58,420
Davis	2,441	21.82	18.11		17	53,266	44,211
Decatur	2,538	16.37	18.00	.01		41,568	45,725
Delaware	5,009	16.07	18.00	.12		80,264	90,164
Des Moines	1,904	20.25	18.02		11	38,566	34,524
Dickinson	2,387	16.28	18.07	.11		39,860	43,135
Dubuque	5,256	15.40	18.02	.17		80,911	94,666
Emmet	2,678	16.78	17.95	.07		44,944	48,050
Fayette	7,480	16.40	18.04	.10		122,728	135,001
Floyd	4,159	13.18	18.06	.57		54,576	74,769
Franklin	4,672	16.57	18.09	.09		77,362	84,357
Fremont	2,274	15.43	18.05	.17		33,066	41,062
Greene	3,074	20.01	18.01		10	61,324	55,372
Grundy	4,316	18.57	18.02		05	81,888	77,794
Guthrie	3,955	20.18	17.96		11	79,822	71,050
Hamilton	3,415	12.11	18.04	.49		41,362	61,629
Hancock	3,921	16.18	17.96	.11		63,490	70,441
Hardin	4,458	16.13	18.07	.12		71,994	80,532
Harrison	3,570	20.67	17.98		13	72,777	64,186
Henry	2,323	20.40	17.95		12	47,400	41,712
Howard	4,585	12.28	18.05	.47		56,312	82,779
Humboldt	2,779	16.31	17.94	.10		45,322	49,805
Ida	2,839	24.00	18.00		25	68,076	51,057
Iowa	4,633	16.33	17.96	.10		73,671	83,238
Jackson	4,483	16.77	17.94	.07		75,183	80,446
Jasper	5,201	21.50	18.06		16	113,124	95,024
Jefferson	2,587	16.55	18.04	.09		42,005	45,787
Johnson	3,828	21.61	17.94		17	82,738	68,089
Jones	5,300	16.33	17.96	.10		86,523	95,207
Kearney	3,325	22.00	18.04		18	73,130	59,967
Keosauqua	3,486	16.34	17.97	.10		89,680	98,648
Lee	2,754	20.72	18.03		13	57,028	49,540
Linn	5,236	20.23	18.00		11	107,741	95,883
Louis	1,576	22.27	18.04		19	35,026	28,428
Lucas	2,706	24.03	18.02		25	65,635	48,791
Lyon	4,361	18.10	18.10			78,880	78,880
Madison	3,788	20.10	18.09		10	75,224	67,702
Malheur	3,545	16.54	17.97	.10		57,949	65,744

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	3,797	\$ 19.78	\$ 18.00		00	\$ 75,108	\$ 68,348
Marshall	4,558	16.61	17.94	.08		75,721	81,779
Mills	2,184	19.06	17.94		06	41,972	39,172
Mitchell	4,712	16.44	18.08	.10		77,457	85,203
Monona	2,852	12.13	17.95	.48		34,614	51,229
Monroe	2,255	20.08	18.07		10	45,302	40,772
Montgomery	2,792	16.21	17.99	.11		45,256	50,234
Muscatine	2,873	20.32	17.99		14	60,108	51,693
O'Brien	4,492	19.03	17.98	.12		72,116	80,770
Oceola	2,591	20.05	18.05		10	51,952	46,757
Page	3,461	20.36	18.09		12	71,144	62,607
Palo Alto	2,960	21.88	17.94		18	64,763	55,106
Plymouth	2,850	20.30	18.07		11	57,860	51,495
Pocahontas	3,137	24.01	18.01		25	75,323	56,492
Pottawattamie	5,370	20.08	18.07		10	107,880	97,092
Poweshiek	4,581	20.26	18.03		11	92,834	82,622
Ringgold	3,345	21.01	18.07		14	70,281	60,442
Saunders	4,640	20.05	18.07		10	93,020	83,718
Scott	3,991	20.51	18.05		12	81,880	72,684
Shelby	4,306	24.62	17.97		27	106,026	77,399
Sinks	3,637	20.53	18.07		12	115,712	101,827
Stacy	3,168	17.07	17.92	.05		54,588	57,317
Tama	6,412	27.51	18.16		34	116,405	116,427
Taylor	3,207	24.45	18.09		26	78,396	58,013
Union	3,028	17.13	17.99	.05		51,877	54,471
Van Buren	2,626	16.28	18.07	.11		42,760	47,464
Wapello	2,233	19.99	17.99		10	47,028	42,325
Warren	3,766	21.00	18.06		14	79,096	68,023
Washington	2,814	20.65	18.02		14	58,944	50,692
Wayne	4,781	21.00	18.06		14	100,401	86,345
Weber	3,292	20.01	18.01		10	65,880	59,292
Winnebago	2,856	12.59	18.00	.43		35,948	51,406
Winneshek	7,835	16.22	18.09	.11		127,092	147,072
Woodbury	6,400	16.14	18.08	.12		103,288	115,685
Worth	3,664	15.40	17.97		10	56,764	65,816
Wright	3,491	19.96	17.96			69,706	62,735
Totals	390,488	\$ 18.06	\$ 18.02			\$ 7,286,416	\$ 7,040,406



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART IX—HEIFERS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair.....	3,148	\$ 27.98	\$ 26.86	.....	.04	\$ 88,078	\$ 84,555
Adams.....	2,535	24.63	27.09	.....	.10	62,440	68,084
Allamakee.....	4,421	16.62	26.90	.....	.59	74,808	118,945
Appanoose.....	1,977	23.33	26.85	.....	.06	50,071	53,075
Audubon.....	2,526	28.71	26.99	.....	.06	72,512	68,161
Benton.....	4,170	27.71	26.88	.....	.03	115,908	112,426
Black Hawk.....	4,563	28.30	26.88	.....	.05	129,128	122,672
Boone.....	2,050	29.08	27.04	.....	.07	59,624	55,450
Bremer.....	3,933	28.32	26.90	.....	.05	111,395	105,825
Buchanan.....	3,417	28.89	27.16	.....	.06	98,729	92,802
Buena Vista.....	2,473	24.17	27.01	.....	.12	59,768	66,940
Butler.....	3,777	24.63	27.09	.....	.10	93,018	10,232
Calhoun.....	1,553	24.21	27.12	.....	.12	37,609	42,119
Carroll.....	2,972	25.89	26.93	.....	.04	76,952	80,080
Cass.....	2,624	32.26	27.12	.....	.16	84,729	71,172
Cedar.....	2,548	32.49	27.13	.....	.17	86,574	71,856
Cerro Gordo.....	2,914	25.32	27.09	.....	.07	73,783	78,950
Cherokee.....	2,490	24.46	26.91	.....	.10	60,914	67,005
Chickasaw.....	3,966	28.10	26.98	.....	.04	111,461	107,003
Clarke.....	2,773	27.73	26.90	.....	.03	58,328	51,728
Clay.....	2,591	25.75	27.04	.....	.05	66,738	70,075
Clayton.....	5,698	24.61	27.07	.....	.10	140,255	154,281
Clinton.....	2,645	27.11	27.00	.....	.12	71,702	71,702
Crawford.....	3,125	30.80	27.10	.....	.12	96,304	84,745
Dallas.....	1,962	29.23	26.90	.....	.08	57,358	52,709
Davis.....	1,734	29.35	27.00	.....	.08	50,888	46,817
Decatur.....	1,827	24.15	27.05	.....	.12	44,114	49,408
Delaware.....	3,841	24.18	26.87	.....	.11	92,860	103,075
Des Moines.....	1,143	27.23	26.96	.....	.01	31,131	30,821
Dickinson.....	1,810	24.51	26.96	.....	.10	44,379	48,814
Dubuque.....	4,267	28.19	27.06	.....	.04	120,283	115,474
Emmet.....	1,787	28.16	27.03	.....	.04	50,333	48,319
Fayette.....	5,678	25.82	27.11	.....	.05	146,644	153,976
Floyd.....	2,785	23.64	26.86	.....	.14	75,065	75,065
Franklin.....	3,355	25.30	27.07	.....	.07	82,364	88,129
Fremont.....	1,267	21.07	26.97	.....	.28	26,700	34,176
Greene.....	1,718	27.95	27.11	.....	.03	47,965	46,527
Grundy.....	3,337	25.40	26.92	.....	.06	84,745	89,833
Guthrie.....	2,608	26.81	27.08	.....	.01	69,920	70,619
Hamilton.....	2,105	20.90	26.96	.....	.29	43,990	56,747
Hancock.....	2,793	24.02	26.90	.....	.12	67,075	75,125
Hardin.....	2,918	24.20	27.10	.....	.12	70,632	79,108
Harrison.....	2,102	28.20	27.07	.....	.04	59,379	56,908
Henry.....	1,698	28.01	26.89	.....	.04	45,944	43,242
Howard.....	3,651	20.03	26.84	.....	.34	73,140	98,008
Humboldt.....	1,642	24.37	27.02	.....	.11	40,020	44,422
Ia.....	1,676	27.92	27.08	.....	.03	46,800	45,396
Iowa.....	3,218	25.03	26.78	.....	.07	80,550	86,189
Jackson.....	3,311	24.17	27.07	.....	.12	77,632	86,948
Jasper.....	2,909	29.13	27.09	.....	.07	84,740	78,808
Jefferson.....	1,634	23.66	26.97	.....	.14	38,968	44,082
Johnson.....	2,594	27.90	27.06	.....	.03	72,356	70,185
Jones.....	2,732	27.92	27.08	.....	.03	104,144	101,620
Keokuk.....	2,337	29.59	26.93	.....	.09	69,172	62,947
Kossuth.....	4,001	24.34	27.02	.....	.11	97,400	108,114
Lee.....	1,809	27.70	26.87	.....	.03	50,105	48,602
Linn.....	3,160	28.22	27.06	.....	.04	89,180	85,613
Louis.....	1,025	30.34	26.88	.....	.12	31,308	27,551
Lucas.....	1,687	32.57	27.03	.....	.17	54,960	45,617
Lyon.....	2,892	27.00	27.00	.....	.....	78,146	78,146
Madison.....	2,280	27.75	26.92	.....	.03	63,248	61,351
Mahaska.....	2,341	23.94	27.05	.....	.13	56,063	69,351

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion.....	2,057	\$ 31.74	\$ 26.98	.....	.15	\$ 65,294	\$ 55,500
Marshall.....	3,000	24.77	27.00	.....	.09	74,321	81,010
Mills.....	1,333	28.05	26.93	.....	.04	37,888	35,892
Mitchell.....	3,460	24.53	26.98	.....	.10	84,882	93,370
Monona.....	2,134	16.39	27.04	.....	.65	34,986	57,727
Monroe.....	1,626	30.26	26.93	.....	.11	49,209	43,796
Montgomery.....	1,863	24.16	27.06	.....	.12	45,016	50,418
Muscatine.....	1,823	28.78	27.03	.....	.06	52,468	49,320
O'Brien.....	3,340	23.74	27.06	.....	.14	79,310	90,413
Page.....	2,046	27.67	27.12	.....	.02	56,620	55,488
Osceola.....	2,423	28.10	26.98	.....	.04	68,092	65,368
Palo Alto.....	2,376	29.25	26.98	.....	.08	69,509	63,948
Plymouth.....	4,511	27.60	27.05	.....	.02	124,532	121,041
Pocahontas.....	1,753	27.81	26.98	.....	.03	48,766	47,303
Polk.....	2,318	33.61	26.89	.....	.20	77,903	62,322
Pottawattamie.....	3,407	28.09	26.97	.....	.04	95,708	91,880
Poweshuck.....	3,116	28.18	27.05	.....	.04	87,816	84,303
Ringgold.....	2,568	29.13	27.09	.....	.07	74,798	69,562
Sac.....	2,578	28.11	26.98	.....	.04	72,488	69,588
Scott.....	2,860	30.24	26.91	.....	.11	86,498	76,983
Shelby.....	2,934	32.04	26.91	.....	.16	94,016	78,973
Sioux.....	4,279	32.63	27.08	.....	.17	139,608	118,875
Story.....	2,146	25.28	27.05	.....	.07	54,272	58,071
Tama.....	4,792	36.36	26.91	.....	.26	174,282	128,969
Taylor.....	2,152	28.69	26.97	.....	.06	62,024	58,303
Union.....	2,373	23.61	26.92	.....	.14	56,030	63,874
Van Buren.....	1,906	25.37	26.89	.....	.06	48,332	51,283
Wapello.....	1,621	27.98	27.14	.....	.03	45,348	43,985
Warren.....	2,904	30.38	27.04	.....	.11	88,240	78,534
Washington.....	1,853	28.06	26.94	.....	.04	52,028	49,947
Wayne.....	3,481	26.90	27.00	.....	.03	66,738	66,738
Webster.....	2,137	29.07	27.04	.....	.07	63,462	59,020
Winneshago.....	2,190	20.47	27.02	.....	.32	44,822	59,185
Winnebago.....	1,923	27.07	27.13	.....	.03	159,538	154,752
Woodbury.....	4,701	27.97	27.13	.....	.10	68,048	74,853
Worth.....	2,545	21.91	26.95	.....	.23	55,753	68,576
Wright.....	2,198	27.79	26.96	.....	.03	61,092	59,259
Totals.....	268,070	\$ 26.87+	\$ 26.66+	.....	.....	\$ 7,204,261	\$ 7,148,118

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART X—COWS

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	15,636	\$ 39.70	\$ 36.13		.09	\$ 620,984	\$ 565,065
Adams	11,895	32.66	35.93		.10	388,590	427,416
Allamakee	19,549	28.09	35.95		.28	549,062	702,799
Appanoose	11,405	30.36	36.13		.19	346,279	412,072
Audubon	14,362	36.74	36.01		.02	527,632	517,079
Benton	19,812	35.54	35.90			704,163	711,265
Black Hawk	19,032	44.18	35.79		.19	840,237	681,159
Boone	12,642	40.28	35.85		.11	509,222	453,208
Brenner	22,268	36.43	36.07		.01	811,283	803,170
Buchanan	17,229	40.29	35.95		.11	695,892	619,344
Buena Vista	13,907	39.35	35.99		.01	505,920	500,881
Butler	18,512	40.13	36.12		.10	742,856	668,570
Calhoun	10,623	36.16	36.00			384,142	384,142
Carroll	15,598	37.74	35.85		.05	588,660	559,227
Cass	14,335	40.29	35.96			577,481	515,038
Cedar	17,318	42.80	35.95		.16	741,308	622,615
Cerro Gordo	16,410	37.28	35.79		.04	611,775	587,304
Cherokee	12,495	36.14	36.00			451,610	451,610
Chickasaw	18,660	39.12	36.00			674,148	674,148
Clarke	10,058	34.48	35.80		.04	346,816	360,589
Clay	13,345	35.75	36.11		.01	476,973	481,743
Clayton	27,767	36.27	35.91		.01	1,007,296	997,223
Clinton	18,674	34.98	36.03		.03	653,216	672,812
Crawford	19,739	40.21	35.79		.11	795,573	708,369
Dallas	11,441	40.34	35.90		.11	461,532	410,781
Davis	10,755	35.24	35.94		.02	379,066	386,947
Decatur	12,407	32.38	35.94		.11	401,672	445,856
Delaware	21,012	35.90	36.00			754,408	754,408
Des Moines	9,401	37.28	35.79		.04	350,533	326,512
Dickinson	9,306	32.21	36.08		.12	299,703	335,667
Dubuque	21,273	32.42	35.99		.11	689,753	765,626
Emmet	9,762	35.87	36.00			350,172	350,172
Fayette	27,991	33.61	35.96		.07	940,609	1,006,452
Floyd	13,266	32.21	36.08		.12	427,352	478,634
Franklin	16,147	40.15	36.14		.10	648,272	583,445
Fremont	8,185	32.19	36.08		.12	263,879	295,544
Greene	11,288	36.08	36.00			407,271	407,271
Grundy	15,186	41.68	35.84		.14	632,976	544,359
Guthrie	14,600	32.94	35.90		.09	480,898	524,179
Hamilton	12,646	32.60	35.86		.10	412,224	453,446
Hancock	15,015	32.03	36.03		.12	481,073	538,801
Hardin	14,783	36.05	36.00			533,064	533,064
Harrison	13,914	33.60	35.95		.07	467,482	500,206
Henry	9,256	37.37	35.88		.04	345,896	332,060
Howard	16,934	31.99	36.15		.18	541,632	612,044
Humboldt	9,636	40.06	36.05		.10	386,016	347,414
Ida	10,342	36.45	36.09		.01	376,999	373,229
Iowa	16,587	32.15	36.01		.12	533,228	597,327
Jackson	18,850	32.13	35.99		.12	606,766	678,458
Jasper	17,799	36.43	36.07		.01	648,010	641,580
Jefferson	9,188	32.10	35.95		.12	295,016	330,418
Johnson	17,300	31.20	35.88		.15	539,689	620,642
Jones	18,729	36.19	36.00			677,824	677,824
Kearney	13,900	37.41	35.91		.04	521,172	500,325
Kossuth	22,887	36.29	35.93		.01	820,688	822,381
Lee	11,528	35.81	36.16		.01	412,808	416,936
Linn	20,786	35.67	36.03		.01	741,480	748,901
Louis	7,800	41.78	35.63		.14	327,172	281,368
Lucas	9,793	39.58	36.02		.09	387,635	352,748
Lyon	15,650	40.00	36.00		.10	626,200	563,588
Madison	13,236	35.98	36.00			476,268	476,268
Mahaska	14,365	35.62	35.98		.01	511,710	516,827

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	11,773	\$ 42.11	\$ 36.21		.14	\$ 495,776	\$ 426,367
Marshall	13,747	39.07	35.94		.08	515,342	505,023
Mills	7,978	36.96	35.85		.03	294,888	286,041
Mitchell	14,819	32.07	35.92		.12	475,269	532,301
Monona	11,851	24.20	36.06		.49	286,962	427,618
Monroe	8,797	36.73	36.00		.02	323,146	331,683
Montgomery	10,405	32.15	36.01		.12	334,464	374,600
Moscow	11,199	35.03	36.08		.03	360,188	401,894
O'Brien	16,080	36.06	36.00			570,964	570,964
Oceola	10,088	36.29	36.04		.01	367,224	363,582
Pager	12,900	39.29	36.15		.08	506,824	456,374
Palo Alto	11,965	37.78	35.89		.05	451,624	429,043
Plymouth	23,414	35.98	36.00			842,596	842,596
Pocahontas	10,871	35.62	36.29		.01	387,242	391,114
Polk	13,273	46.41	35.98		.22	616,049	480,318
Pottawattamie	21,965	36.04	36.00			791,340	791,340
Township	15,657	36.00	36.00			563,700	563,700
Ringgold	13,943	32.59	35.85		.10	454,434	499,877
Sac	15,554	36.10	36.00			561,532	561,532
Scott	16,675	40.16	36.09		.10	668,645	601,781
Shelby	18,337	40.08	36.07		.10	734,942	661,448
Siou	24,371	43.93	36.02		.18	1,070,534	877,838
Story	12,447	40.14	36.13		.10	499,684	449,716
Tama	20,126	43.40	36.02		.17	908,181	733,790
Taylor	12,965	36.15	36.00			446,956	446,956
Union	11,597	33.93	35.97		.06	393,409	417,109
Van Buren	10,144	31.65	36.08		.14	321,664	366,013
Wapello	9,860	35.99	36.00			354,844	354,844
Warren	14,179	34.71	36.10		.04	492,292	511,984
Washington	12,870	32.78	36.09		.10	421,920	464,112
Wayne	12,978	37.00	35.89		.03	480,186	463,780
Webster	14,250	40.00	36.00		.10	570,421	515,379
Winnebago	12,927	32.61	35.87		.10	421,477	463,625
Winnebuck	28,626	36.07	36.00		.03	924,370	924,370
Woodbury	15,861	37.04	35.93		.03	571,646	554,497
Worth	14,086	32.29	35.84		.11	454,837	504,599
Wright	13,058	36.02	36.00			470,349	470,349
Totals	1,465,037	\$ 36.35+	\$ 35.98+			\$53,261,431	\$ 52,718,697



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART XI—STEERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	5,496	\$ 28.22	\$ 22.02		.22	\$ 155,198	\$ 120,984
Adams	3,880	20.32	21.95	.08		79,055	85,359
Allamakee	5,545	16.08	22.03	.37		89,186	122,185
Appanoose	2,581	24.17	21.99		.09	62,302	56,772
Audubon	3,574	20.24	22.06	.09		72,264	78,768
Benton	6,103	23.97	22.65		.08	146,342	134,635
Black Hawk	3,652	20.29	21.91	.08		74,088	80,015
Boone	2,441	24.30	22.11		.09	59,336	53,996
Bremer	1,024	20.73	21.97	.06		21,227	22,501
Buchanan	3,555	24.03	22.11		.08	85,454	78,590
Bureau Vash.	3,115	20.10	21.91	.09		62,612	68,247
Butler	3,795	20.46	22.10	.08		77,660	83,873
Calhoun	1,767	20.32	21.95	.08		35,950	38,772
Carroll	4,208	21.15	22.00	.04		88,980	92,539
Cass	4,728	26.91	22.07		.18	127,252	104,355
Cedar	4,449	33.32	22.12		.33	146,854	98,419
Cerro Gordo	3,344	20.61	22.05	.07		68,913	73,737
Cherokee	5,410	24.68	21.97		.11	133,518	118,831
Chickasaw	2,945	20.09	22.09	.10		59,174	65,091
Clarke	2,861	24.00	22.08		.08	68,645	63,156
Clay	4,058	22.47	22.02		.02	92,056	90,254
Clayton	3,672	17.76	22.02	.24		65,236	89,893
Clinton	5,787	21.33	21.97	.03		123,416	127,118
Crawford	5,199	27.01	21.88		.19	140,452	115,766
Dallas	4,953	35.69	22.09		.14	128,296	110,335
Davis	2,646	25.93	22.04		.15	68,668	58,317
Deaatur	2,732	20.31	21.93	.08		55,824	60,290
Delaware	2,033	20.68	21.92	.06		42,052	44,573
Des Moines	5,732	24.02	22.10		.08	86,667	82,521
Dickinson	1,591	20.20	22.02	.09		32,144	35,037
Dubuque	3,191	19.07	21.93	.15		60,808	69,998
Emmet	1,782	20.47	21.90	.07		36,496	39,051
Fayette	4,917	21.33	21.92	.03		104,830	108,040
Floyd	3,472	16.98	22.02	.32		61,289	89,991
Franklin	4,732	20.88	21.92	.05		98,808	103,748
Freemont	3,012	20.86	21.92	.05		62,849	65,991
Greene	3,180	20.19	22.01	.09		64,200	69,078
Grundy	5,435	22.40	22.05		.02	122,300	119,854
Guthrie	5,648	24.87	22.13		.11	140,444	124,095
Hamilton	4,293	16.25	21.94	.35		69,742	94,152
Hancock	3,528	20.12	21.93	.09		71,008	77,399
Hardin	4,137	16.16	21.98	.36		66,840	90,402
Harrison	1,931	24.36	21.93		.10	47,012	42,329
Henry	3,725	27.00	21.87		.19	100,585	81,475
Howard	2,974	15.83	22.00	.39		47,072	65,430
Humboldt	2,174	20.24	21.93	.08		44,229	47,758
Ia	2,906	24.00	22.08		.08	61,382	61,991
Iowa	4,889	20.55	21.96	.07		100,462	107,526
Jackson	5,016	20.83	22.08	.06		104,502	110,772
Jasper	6,666	27.19	22.03		.19	181,279	146,836
Jefferson	3,240	20.00	22.00	.10		64,705	71,177
Johnson	4,173	25.90	22.01		.16	106,155	91,555
Jones	6,297	20.46	22.10	.08		128,844	139,152
Kekuk	3,680	28.65	22.06		.23	105,494	81,207
Kossuth	4,147	20.25	22.07	.09		84,000	91,560
Lee	2,066	20.92	22.07	.05		42,422	46,266
Linn	4,103	25.02	22.02		.12	102,652	90,334
Louis	2,810	34.82	21.94		.37	97,855	61,640
Luna	2,792	28.57	22.00		.23	79,772	61,424
Lyon	3,909	23.70	22.04		.07	78,357	72,872
Madison	6,261	24.20	22.05		.09	131,645	128,000
Mahaska	2,781	20.08	22.09	.10		55,832	61,415

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	3,561	\$ 24.96	\$ 21.96		.12	\$ 88,856	\$ 78,193
Marshall	5,190	20.82	22.07	.00		108,062	114,546
Mills	3,350	22.81	21.90		.04	74,330	71,357
Mitchell	4,642	18.97	22.01	.16		88,046	102,133
Monona	2,416	12.45	21.91	.76		30,091	52,660
Monroe	2,921	26.23	22.03		.16	76,026	64,366
Montgomery	4,262	20.35	21.98	.08		86,748	93,088
Muscatine	2,508	25.12	22.11		.12	63,004	55,444
O'Brien	3,290	20.11	21.92	.09		66,174	72,130
Oceola	1,682	20.10	21.92	.09		33,956	37,613
Page	5,010	24.52	22.07		.10	122,820	110,538
Palo Alto	2,147	31.95	21.95			47,122	47,122
Plymouth	5,569	23.86	21.95		.08	132,912	122,279
Pocahontas	2,007	24.07	22.14		.08	48,316	44,451
Polk	2,917	26.36	21.88		.06	76,903	63,829
Pottawattamie	9,147	24.11	21.94		.09	220,392	200,739
Poweshiek	4,991	24.26	22.08		.09	121,104	110,205
Ringgold	3,375	23.64	21.99		.07	79,792	74,207
Sa	4,035	24.09	21.92		.09	97,204	88,456
Scott	1,998	23.64	21.99		.07	47,231	43,925
Shelby	3,733	21.80	21.92		.42	141,864	82,281
Sent	3,846	24.35	21.91		.10	90,436	84,272
Story	3,947	20.24	22.06	.09		79,896	87,087
Tama	7,314	37.14	21.91		.41	271,695	190,300
Taylor	4,768	25.06	22.05		.12	119,464	105,128
Union	3,246	22.08	22.08			33,924	71,687
Van Buren	1,676	20.24	22.06	.09		35,924	36,577
Wapello	1,442	20.00	22.00	.10		28,840	31,724
Warren	4,420	27.49	21.99		.20	121,528	97,222
Washington	5,382	35.66	22.07		.14	138,116	118,780
Wayne	4,197	25.00	22.00		.12	104,925	92,334
Webster	2,455	24.98	21.98		.12	61,328	53,966
Winnebago	1,735	16.10	21.90		.36	27,932	27,988
Winnebush	4,960	20.18	21.97	.09		100,636	109,693
Woodbury	2,673	20.60	22.04	.07		158,024	169,086
Worth	2,650	15.67	21.92	.40		41,541	58,137
Wright	2,947	23.94	22.02		.08	70,552	64,908
Totals	375,747	\$ 23.13+	\$ 22.00+			\$5,093,276	\$ 8,269,226

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART XII—STEERS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	1,212	\$ 38.75	\$ 32.94	..	.15	\$ 46,864	\$ 39,834
Adams	2,029	31.87	33.14	.04	..	64,664	67,251
Allamakee	1,448	27.83	33.09	.19	..	40,300	47,957
Appanoose	2,298	30.66	33.11	.08	..	70,447	76,083
Auburn	936	40.12	32.90	..	.18	37,372	30,809
Benton	2,154	35.68	32.82	..	.08	70,715	66,811
Black Hawk	1,516	28.21	33.01	.17	..	42,776	50,048
Bonne	340	33.06	33.06	..	..	17,852	17,852
Brainer	425	32.11	33.07	.03	..	13,645	14,064
Buchanan	1,726	34.47	33.09	..	.04	58,492	57,112
Buena Vista	1,425	32.28	32.92	.02	..	46,012	46,922
Butler	1,105	31.87	33.14	.04	..	35,229	36,629
Calhoun	372	32.06	33.02	.03	..	11,928	12,286
Carroll	1,130	29.24	33.04	.13	..	33,040	37,235
Cass	724	37.20	33.11	..	.11	26,538	23,975
Cedar	1,719	43.22	32.85	..	.24	74,267	56,466
Cerro Gordo	961	30.37	33.10	.09	..	29,182	31,808
Cherokee	1,268	35.32	32.85	..	.07	44,788	41,053
Chickasaw	1,128	32.00	32.96	.03	..	36,086	37,169
Clarke	2,428	30.56	32.82	..	.12	96,056	79,720
Clay	2,060	32.52	32.84	.01	..	67,293	67,960
Clayton	1,800	29.00	33.06	.14	..	52,230	59,542
Clinton	2,051	31.57	33.15	.05	..	64,750	67,688
Crawford	1,416	36.20	32.94	..	.09	51,266	46,652
Dallas	2,748	36.76	33.08	..	.10	101,020	90,918
Davis	1,551	35.42	32.94	..	.07	54,932	51,087
Decatur	2,218	31.13	33.00	.06	..	69,040	73,182
Delaware	663	32.79	33.11	.01	..	22,728	22,655
Des Moines	665	35.71	32.85	..	.08	24,822	22,856
Dickinson	325	31.32	32.89	.05	..	10,180	10,680
Dubuque	1,435	31.97	32.93	.03	..	49,004	50,474
Emmet	459	32.11	33.07	.03	..	17,952	18,491
Essex	1,893	32.05	32.01	.03	..	60,570	62,490
Floyd	1,361	28.11	32.89	.17	..	38,257	44,761
Franklin	1,950	33.24	32.91	..	.01	64,840	64,192
Fremont	880	32.39	33.04	.02	..	28,800	29,376
Greene	1,233	31.61	32.87	.04	..	38,972	40,581
Grundy	2,378	33.00	33.00	..	..	78,476	78,476
Guthrie	2,308	32.60	32.92	.01	..	75,244	75,996
Hamilton	1,636	28.84	32.88	.14	..	47,178	53,781
Hancock	680	31.82	33.09	.04	..	21,636	22,561
Hardin	1,353	34.07	32.98	.07	..	32,560	44,607
Harrison	345	32.90	32.90	..	..	11,384	11,384
Henry	1,051	35.82	32.95	..	.06	37,648	34,636
Howard	1,075	24.93	32.91	.32	..	26,800	35,376
Humboldt	811	39.87	33.09	..	.17	32,336	26,839
Ia	787	28.68	33.04	.14	..	22,228	35,440
Iowa	2,220	28.84	32.88	.14	..	64,345	73,354
Jackson	2,420	32.50	33.15	.02	..	78,650	80,223
Jasper	2,675	34.67	32.94	..	.05	103,120	97,965
Jefferson	1,019	31.27	33.15	.06	..	31,862	33,774
Johnson	1,262	34.00	32.98	..	.03	42,794	41,610
Jones	3,328	35.97	33.09	..	.08	126,808	116,746
Kearney	967	36.80	33.12	..	.10	35,244	31,720
Kossuth	1,085	31.80	33.07	.04	..	34,504	35,884
Lee	432	35.05	33.05	.06	..	15,841	14,891
Linn	1,598	37.98	33.04	..	.13	60,697	52,806
Louis	740	51.30	32.83	..	.36	37,964	24,297
Luna	1,032	38.74	32.93	..	.15	40,084	34,071
Lyons	831	35.80	32.12	..	.10	30,587	27,601
Madison	2,714	37.13	33.06	..	.11	100,848	89,755
Mahaska	942	30.66	33.11	.08	..	28,888	31,199

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	1,090	\$ 37.27	\$ 33.16	..	.11	\$ 40,872	\$ 36,376
Marshall	1,401	31.81	33.07	.04	..	44,564	46,347
Mills	688	33.90	32.88	..	.03	22,558	22,358
Mitchell	1,634	28.78	32.82	.14	..	47,041	53,630
Monona	1,081	18.90	32.92	.77	..	20,091	35,961
Monroe	1,508	41.73	32.98	..	.21	62,967	49,744
Montgomery	1,376	31.87	33.14	.04	..	43,848	45,002
Muscatine	1,414	38.16	32.82	..	.14	53,552	46,399
O'Brien	750	32.02	32.98	.03	..	24,016	24,736
Oceola	436	31.62	32.88	.04	..	13,788	14,340
Pack	1,758	31.20	33.07	.06	..	54,224	57,477
Palo Alto	823	33.13	33.13	..	..	27,268	27,268
Plymouth	805	33.53	33.04	..	.07	28,601	26,602
Pocahontas	210	33.25	32.92	..	.01	9,640	9,544
Polk	969	35.85	32.98	..	.08	34,747	31,967
Pottawattamie	2,613	32.09	33.03	.03	..	83,876	96,292
Poweshock	3,113	28.00	33.04	.18	..	87,152	102,839
Ringgold	1,335	31.08	32.94	.03	..	49,101	50,574
Sac	1,174	31.84	33.11	.04	..	37,380	38,875
Salem	427	34.33	32.96	..	.04	14,650	14,074
Saskatchewan	558	35.59	33.10	..	.07	19,800	18,470
Shelby	702	40.43	33.15	..	.18	28,380	25,272
Sioux	1,386	29.47	33.01	.12	..	40,852	45,754
Story	1,927	43.45	33.02	..	.24	83,733	63,667
Tama	1,225	34.69	32.96	..	.05	42,492	40,367
Taylor	2,117	35.30	32.67	..	.01	79,468	69,762
Union	773	29.25	33.05	.13	..	22,608	25,547
Van Buren	374	32.00	32.96	.03	..	11,968	12,327
Wapello	2,752	39.97	33.18	..	.17	110,098	91,307
Warren	2,245	33.98	32.96	..	.03	76,216	74,003
Washington	1,852	34.00	32.98	..	.03	62,968	61,679
Wayne	734	33.44	33.11	.01	..	25,214	24,962
Webster	563	24.09	33.00	.37	..	13,564	15,583
Winnebago	1,452	31.87	33.14	.04	..	46,280	48,131
Winnebuck	1,306	31.53	33.11	.05	..	41,184	43,343
Woodbury	929	27.36	33.11	.21	..	25,422	30,701
Worth	835	31.78	33.05	.04	..	26,539	27,601
Wright	835	31.78	33.05	.04	..	26,539	27,601
Totals	134,342	\$ 33.40+	\$ 33.00+	..	..	\$1,487,900	\$ 1,434,220



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART XIII—STEERS THREE YEARS OLD AND OVER

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	97	\$ 48.95	\$ 40.14		.18	\$ 4,748	\$ 3,893
Adams	1	48.00	39.84		.17	48	40
Allamore	65	33.69	40.09		.19	2,190	2,606
Appanose	72	40.30	39.50		.01	2,902	2,873
Audubon	4	50.00	40.00		.20	200	160
Benton	87	56.65	40.23		.29	4,928	3,499
Black Hawk	77	39.59	39.98		.01	3,048	3,078
Boone	20	35.00	39.90		.14	700	798
Bremner	47	39.57	39.96		.01	1,860	1,879
Buchanan	109	46.97	39.93		.15	1,530	4,352
Buena Vista	4	46.00	40.02		.13	184	160
Butler	76	39.53	39.92		.01	3,004	3,034
Calhoun	2	38.00	39.90		.05	76	80
Carroll	6	56.66	40.23		.29	340	241
Cedar	156	58.05	40.06		.31	9,056	6,249
Cerro Gordo	9	32.89	40.12		.22	296	361
Cherokee	9	44.44	40.00		.10	400	360
Chickasaw	112	40.00	40.00			1,760	1,760
Clarke	44	40.00	40.00			4,490	4,490
Clay	280	40.20	39.80		.01	11,255	11,142
Clayton	96	36.06	40.02		.11	3,462	3,843
Clinton	49	43.67	40.18		.08	2,140	1,969
Crawford	24	48.25	40.05		.17	1,148	953
Dallas	36	39.80	40.19		.01	1,432	1,446
Davis	100	51.64	39.77		.23	5,164	3,976
Desatur	61	39.74	40.13		.01	2,424	2,448
Delaware	22	41.82	40.15		.04	920	883
Des Moines	31	40.00	40.00			1,240	1,240
Dickinson	39	37.30	39.91		.07	1,454	1,556
Dubuque	58	42.00	39.90		.05	2,438	2,314
Emmet	42	45.52	40.00		.12	1,912	1,683
Fayette	110	41.40	40.16		.03	4,554	4,417
Floyd	55	36.58	39.87		.09	2,012	2,193
Franklin	46	37.83	40.09		.06	1,740	1,844
Fremont	1	40.00	40.00			40	40
Greene	42	39.14	39.92		.02	1,644	1,677
Grundy	115	58.74	39.95		.32	6,756	4,594
Guthrie	274	23.55	39.79		.69	6,454	10,907
Hamilton	26	43.00	39.99		.07	1,112	1,094
Hancock	23	36.00	39.96		.11	828	919
Hardin	87	34.02	39.80		.17	2,960	3,463
Harrison	118	36.38	40.01		.10	4,292	4,721
Henry	17	52.00	40.04		.23	884	681
Howard	130	37.30	39.91		.07	4,852	5,192
Humboldt	71	59.26	40.30		.32	4,208	2,861
Ia	87	40.08	40.08			3,487	3,487
Jackson	29	43.40	40.80		.06	1,352	1,177
Jefferson	11	31.00	39.99		.29	342	441
Johnson	123	40.07	40.07		.13	4,928	4,928
Jones	2	46.00	40.02		.13	92	80
Kearney	42	39.94	40.21		.06	1,640	1,680
Kennett	8	40.25	39.85		.01	322	319
Kimberly	1	96.00	40.32		.58	96	40
Laramie	30	30.36	39.94		.82	908	1,199
Lyon	54	40.00	40.00			2,180	2,180
Madison	106	42.85	39.86		.07	7,116	6,618
Mahaska	3	39.00	40.17		.03	116	119

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	66	\$ 47.57	\$ 39.96		.16	\$ 3,140	\$ 2,638
Marshall	13	45.00	40.05		.11	588	523
Mills	19	30.11	40.04		.33	572	701
Mitchell	46	42.04	39.94		.05	1,934	1,837
Monona	13	28.60	40.04		.40	372	521
Monroe	8	47.62	40.01		.16	381	320
Montgomery	120	41.17	39.94		.03	4,940	4,792
Muscatine	12	36.67	39.97		.09	440	480
Muskegon	46	40.00	40.00			1,840	1,840
O'Brien	16	40.00	40.00			640	640
Oceola	172	34.28	40.10		.17	5,896	6,858
Page	88	51.79	39.88		.23	2,094	2,559
Palo Alto	64	42.10	40.00		.03	496	481
Plymouth	12	41.84	40.10		.25	480	600
Pocahontas	15	32.00	40.00			40	40
Polk	1	40.00	40.00			2,712	2,731
Pottawattamie	68	39.88	40.07		.17	5,416	5,435
Pewaukee	136	39.82	40.01		.17	4,558	3,510
Ringgold	17	48.00	39.84		.17	816	677
Sac	15	43.46	39.99		.08	652	600
Scott	6	48.00	39.84		.17	288	239
Shelby	15	31.29	39.93		.28	468	599
Sioux	6	40.00	40.00			1,248	1,285
Story	32	39.00	40.17		.03	640	640
Tama	16	40.00	40.00			120	120
Taylor	3	40.00	40.00			720	720
Union	18	40.00	40.00			2,068	2,275
Van Buren	57	36.28	39.90		.10	13,288	15,281
Wapello	381	34.87	40.10		.15	540	569
Warren	15	36.00	39.96		.11	396	360
Washington	9	44.00	40.04		.09	1,264	1,959
Wayne	49	25.80	39.99		.55	2,532	2,303
Webster	55	46.03	40.05		.13	4,176	6,013
Winnebago	150	27.84	40.08		.44	760	760
Winnebush	19	40.00	40.00				
Woodbury							
Worth							
Wright							
Totals	5,278	\$ 40.21+	\$ 40.00			\$ 212,267	\$ 211,122

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART XIV—BULLS

COUNTIES	Number	Reported Average Value	Reported Actual Value*
Adair	1,092	\$ 37.72	\$ 41,192
Adams	698	42.49	29,660
Allamore	1,172	36.58	42,871
Anderson	498	38.00	18,703
Appanoose	999	50.00	50,016
Audubon	1,225	48.69	59,650
Black Hawk	1,135	61.05	69,300
Boone	744	42.51	31,792
Bremer	1,290	42.91	55,552
Buchanan	1,010	43.77	44,211
Buena Vista	1,010	48.20	48,686
Butler	1,252	38.17	47,784
Calhoun	690	48.61	33,545
Carroll	1,022	39.89	40,726
Cass	1,041	40.47	42,131
Cedar	1,084	57.78	62,629
Cerro Gordo	1,077	43.16	46,443
Cherokee	842	49.78	41,915
Chickasaw	1,165	48.00	55,969
Clarke	512	43.27	22,158
Clay	819	45.51	37,276
Clayton	1,081	48.06	50,905
Cotton	1,207	45.30	54,563
Crawford	1,239	54.45	67,457
Dallas	627	46.50	29,158
Davis	845	51.00	43,098
Deaatur	573	37.03	21,218
Delaware	1,316	43.96	57,872
Des Moines	495	38.68	19,164
Dickinson	773	37.30	28,755
Dubuque	1,208	42.84	51,743
Emmet	536	60.58	32,524
Fayette	1,639	44.02	72,159
Floyd	1,008	34.38	34,656
Franklin	1,068	41.36	44,436
Front	437	41.38	18,087
Greene	629	40.49	25,466
Grundy	1,203	37.87	45,560
Harrison	558	40.85	22,800
Hamilton	929	37.10	34,460
Hancock	1,009	46.93	47,360
Hardin	922	41.38	38,156
Harrison	778	42.10	32,752
Henry	514	42.05	21,614
Howard	1,075	37.55	40,368
Humboldt	641	46.93	30,084
Iowa	698	56.02	39,100
Jackson	895	43.46	38,898
Jay	1,019	42.56	43,372
Jefferson	967	48.50	47,048
Johnson	432	38.25	16,532
Jones	1,049	45.00	47,151
Kearney	1,047	48.08	50,328
Keokuk	667	49.25	32,840
Kossuth	1,408	47.71	67,176
Law	571	37.85	21,612
Lea	1,182	42.35	50,180
Leah	422	61.59	26,008
Linn	459	47.09	21,618
Lyon	1,069	59.80	63,919
Madison	632	40.15	25,384
Mahaska	738	41.40	30,554

COUNTIES	Number	Reported Average Value	Reported Actual Value
Marion	619	\$ 45.09	\$ 27,916
Marshall	978	52.87	51,710
Mills	433	43.44	18,808
Missouri	959	38.32	36,753
Monroe	805	55.00	44,288
Montgomery	403	45.42	18,407
Muscatine	613	41.86	25,660
Nebraska	594	44.74	26,576
Nemaha	1,006	60.31	60,672
O'Brien	722	51.60	37,284
Oceola	814	41.17	33,516
Pack	750	40.12	30,090
Palo Alto	1,383	58.43	80,800
Plymouth	766	35.32	27,057
Pocahontas	586	43.54	25,872
Polk	1,327	48.04	63,776
Pottawattamie	995	46.49	46,194
Poweshock	700	43.37	30,362
Ringgold	999	40.14	40,100
Sad	1,126	51.71	58,225
Scott	1,132	58.27	65,972
Shelby	1,601	47.84	79,456
Sioux	772	44.84	34,160
Story	1,178	57.80	79,838
Tama	605	45.57	31,672
Taylor	470	41.90	19,874
Union	445	36.30	16,154
Van Buren	205	40.00	8,196
Wapello	777	44.60	34,690
Warren	641	38.63	24,840
Washington	649	39.00	25,311
Wayne	986	39.88	39,316
Webster	824	37.42	30,832
Winnebago	1,632	44.89	73,275
Winnechick	876	47.49	41,604
Woodbury	900	37.31	33,920
Worth	882	40.74	35,936
Wright			
Totals	88,355	\$ 45.20	\$ 3,994,349

\* No adjustment.



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART XV—CATTLE OF ALL AGES

COUNTIES	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	33,643	\$ 34.51	\$ 30.77	\$ 1,161,232	\$ 1,035,300
Adams	25,627	28.61	30.64	730,406	782,127
Allamakee	38,326	22.85	30.08	873,949	1,140,765
Appanoose	21,702	28.68	31.25	622,417	678,381
Audubon	29,312	32.29	32.01	946,576	938,318
Benton	44,314	32.78	31.53	1,452,790	1,388,242
Black Hawk	37,385	35.96	31.54	1,344,832	1,179,121
Boone	25,094	36.64	32.14	882,934	806,499
Bremner	33,707	32.45	32.32	1,093,992	1,093,572
Buchanan	33,436	34.87	31.48	1,166,113	1,022,476
Burns Vista	29,660	30.72	32.24	911,162	956,215
Butler	34,432	32.58	28.43	1,122,578	979,546
Calhoun	19,479	31.38	32.82	611,270	633,556
Carroll	31,402	31.34	31.15	984,288	978,122
Cass	31,615	35.60	31.22	1,125,419	987,200
Cedar	36,573	39.55	32.78	1,446,596	1,198,953
Cerro Gordo	32,317	31.63	31.93	1,022,139	1,031,898
Cherokee	32,511	35.40	31.81	1,085,854	1,034,178
Chickasaw	33,227	31.15	31.41	1,035,084	1,043,658
Clarke	20,947	32.18	31.23	674,116	654,278
Clay	28,487	30.28	31.16	862,534	887,520
Clayton	48,387	30.61	31.40	1,481,286	1,519,361
Clinton	42,553	31.42	32.33	1,336,937	1,375,871
Crawford	46,168	38.85	32.06	1,793,710	1,326,224
Dallas	30,030	35.88	31.92	1,068,908	977,745
Davis	19,841	32.48	31.22	644,550	619,473
Decatur	33,227	29.08	31.52	975,472	782,193
Delaware	34,510	31.12	31.80	1,073,912	1,097,403
Des Moines	20,537	33.53	31.79	688,627	632,883
Dickinson	17,336	29.12	31.61	504,762	548,014
Dubuque	37,399	28.93	31.41	1,081,888	1,174,763
Emmet	18,023	31.89	31.81	575,040	573,339
Fayette	50,140	29.35	31.11	1,472,128	1,359,823
Floyd	28,778	27.41	30.94	788,679	890,434
Franklin	38,202	33.28	32.03	1,271,568	1,223,867
Fremont	22,317	29.35	32.92	655,151	734,740
Greene	22,094	31.66	31.34	730,048	723,871
Grundy	35,255	33.19	30.99	1,170,272	1,022,601
Guthrie	31,795	30.38	30.64	966,132	974,333
Hamilton	28,208	26.92	31.29	761,848	885,399
Hancock	28,700	28.65	31.43	822,368	902,203
Hardin	34,067	29.13	31.93	1,060,000	1,087,478
Harrison	32,221	31.63	33.85	1,019,174	1,060,903
Henry	21,394	33.86	31.39	723,188	671,699
Howard	30,547	25.97	30.91	793,480	944,136
Humboldt	20,321	32.91	32.10	668,792	652,246
Ia	28,642	34.27	33.42	878,257	878,090
Iowa	37,207	29.68	31.64	1,104,400	1,177,361
Jackson	36,172	28.42	31.16	1,028,217	1,127,042
Jasper	44,518	35.28	32.04	1,570,741	1,436,547
Jefferson	18,861	27.50	28.57	518,862	544,470
Johnson	33,227	30.60	29.82	1,016,137	960,798
Jones	40,914	31.20	31.08	1,276,540	1,271,556
Knox	27,388	34.47	31.72	944,212	868,687
Kossuth	43,355	31.18	32.22	1,351,960	1,397,222
Lee	29,716	33.23	31.76	988,810	937,980
Linn	39,046	32.79	31.75	1,280,698	1,239,601
Louisa	17,675	40.35	32.83	713,286	580,278
Lucas	19,225	35.60	30.93	684,394	564,675
Lyon	29,495	34.28	31.88	1,010,078	947,448
Madison	31,071	32.54	30.49	1,011,044	904,667
Mahaska	27,245	30.65	31.89	835,087	868,702

COUNTIES	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion	25,455	\$ 35.96	\$ 31.22	\$ 915,421	\$ 794,844
Marshall	38,081	33.65	32.29	1,282,941	1,229,560
Mills	23,017	33.21	32.08	764,430	759,046
Mitchell	32,298	27.50	30.55	888,223	986,875
Monona	27,528	23.36	33.64	648,658	926,295
Monroe	17,983	32.11	30.73	597,503	552,763
Montgomery	24,635	27.64	31.38	680,836	773,114
Muscatine	29,635	34.32	32.29	811,132	763,323
O'Brien	30,931	31.05	31.93	961,112	987,545
Oswego	19,097	32.29	32.24	615,682	615,726
Pape	30,538	33.75	31.57	1,030,808	964,242
Palo Alto	22,559	33.30	31.58	751,323	712,534
Plymouth	49,862	33.00	32.57	1,645,676	1,624,295
Poncha	21,763	31.52	32.14	686,057	699,599
Polk	26,955	40.09	32.73	1,080,775	871,187
Pottawattamie	70,723	35.70	34.10	2,524,864	2,411,801
Poweshiek	38,181	32.40	31.92	1,236,896	1,218,641
Ringgold	26,574	30.73	31.21	816,630	829,578
Sar	35,501	32.24	31.72	1,080,336	1,052,520
Seely	30,309	33.91	32.84	1,084,661	952,014
Shelby	35,443	37.94	32.76	1,344,892	1,161,286
Sioux	48,954	37.80	33.13	1,850,580	1,621,893
Stacy	27,937	32.12	32.00	897,228	894,007
Tama	47,065	40.66	31.37	1,912,658	1,476,327
Taylor	26,078	32.88	30.92	857,456	808,399
Union	24,214	30.00	31.07	723,459	752,371
Van Buren	18,056	27.87	31.16	503,310	562,772
Wapello	16,666	31.79	31.55	529,748	525,980
Warren	31,167	33.30	31.16	1,037,552	960,019
Washington	28,971	31.36	31.31	908,628	907,156
Wayne	28,231	31.60	30.08	892,189	849,306
Webster	25,974	35.01	32.09	909,338	833,619
Winnebago	21,873	27.47	31.67	600,847	692,917
Winnebush	47,789	30.44	30.83	1,434,631	1,471,568
Woodbury	44,065	29.52	31.04	1,300,846	1,366,746
Worth	25,743	27.35	31.09	704,144	800,508
Wright	26,299	32.15	31.80	879,646	836,492
Totals	3,046,647	\$ 32.24+	\$ 31.71+	\$ 98,243,211	\$ 95,509,966

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923  
PART XVI—SWINE OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	71,614	\$ 10.19	\$ 8.06		.21	\$ 729,824	\$ 576,561
Adams	47,688	10.35	7.97		.23	493,086	380,155
Alamogordo	35,514	10.10	7.98		.21	358,765	283,424
Appanoose	15,073	11.09	7.98		.28	167,231	120,406
Audubon	66,620	10.11	8.09		.20	673,740	538,992
Benton	91,606	10.03	8.03		.20	918,637	734,910
Blank Hawk	62,686	8.13	7.97		.02	506,841	499,944
Bonne	52,808	10.67	8.01		.25	563,850	422,880
Bremer	44,697	10.08	8.07		.20	450,717	360,374
Buchanan	47,649	10.73	8.05		.25	511,253	383,440
Buena Vista	92,687	6.35	8.00		.26	588,328	741,293
Butler	52,533	8.74	8.03		.08	452,744	428,724
Calhoun	51,072	7.24	7.96		.10	369,856	406,842
Carroll	77,980	9.04	8.05		.11	704,908	627,388
Cass	70,709	8.05	8.05			569,680	569,680
Cedar	85,812	11.58	8.00		.31	993,637	685,010
Cerro Gordo	52,557	9.03	8.04		.11	474,416	422,230
Cherokee	104,736	8.95	8.06		.10	937,142	843,428
Chickasaw	31,094	8.08	8.08			251,312	251,312
Clarks	30,238	9.78	8.02		.18	296,066	243,774
Clay	73,647	8.02	8.02			591,223	591,223
Clayton	52,319	8.66	8.06		.07	453,344	421,610
Clinton	79,844	9.41	8.00		.15	751,421	638,708
Crawford	128,082	10.11	8.09		.20	1,294,099	1,035,279
Dallas	70,147	8.81	8.02		.09	618,204	502,948
Davis	18,248	11.98	8.03		.33	218,624	146,478
Decatur	24,798	11.33	8.05		.29	280,946	199,472
Delaware	48,269	8.13	7.97		.02	392,592	384,740
Des Moines	44,336	8.71	8.02		.08	386,151	355,259
Dickinson	33,992	9.68	8.05		.17	328,960	273,062
Dubuque	38,453	11.54	7.97		.31	443,894	306,287
Emmet	35,063	8.73	8.04		.08	311,440	286,525
Fayette	47,809	11.32	8.04		.29	541,538	384,492
Floyd	47,420	10.59	8.05		.24	492,446	381,859
Franklin	78,773	10.51	7.99		.24	827,756	629,095
Fremont	53,125	7.18	7.96		.11	381,417	423,373
Greene	50,215	8.48	7.98		.06	425,819	400,270
Grundy	65,394	8.83	8.04		.09	577,488	525,514
Guthrie	62,120	10.31	8.05		.22	640,538	499,612
Hamilton	80,708	7.02	8.00		.14	566,810	446,163
Hancock	49,053	8.00	8.00			392,432	392,432
Hardin	68,327	7.58	8.03		.06	518,344	549,445
Harrison	77,760	6.96	8.00		.15	641,367	622,607
Henry	35,724	9.98	7.99		.20	356,656	285,333
Howard	26,625	8.29	8.04		.03	220,748	214,126
Humboldt	59,870	6.63	7.95		.20	396,884	476,237
Ia	96,937	8.15	7.99		.02	789,676	773,8827
Iowa	82,538	8.81	8.02		.09	727,536	662,058
Jackson	36,871	11.18	8.05		.28	412,352	296,893
Jasper	114,952	9.01	8.02		.11	1,035,882	921,935
Jefferson	31,240	8.00	8.00			249,920	249,920
Johnson	71,568	12.60	8.00		.36	861,829	577,177
Jones	60,705	10.41	8.02		.23	632,056	488,083
Keokuk	65,396	11.52	8.06		.30	763,744	527,621
Kossuth	104,467	6.79	8.01		.18	709,472	837,177
Lee	17,865	14.17	8.08		.43	263,141	144,290
Linn	6,406	10.98	7.97		.27	710,926	518,576
Louis	44,400	10.98	8.02		.27	487,748	356,056
Lucas	18,856	12.02	8.05		.33	226,628	151,841
Lyon	81,402	7.00	8.05		.15	571,764	657,529
Madison	58,638	10.95	7.99		.27	642,090	469,028
Malaska	75,408	8.03	8.03			605,573	605,573

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	49,109	\$ 11.59	\$ 8.00		.31	\$ 569,238	\$ 392,774
Marshall	80,201	9.18	7.99		.13	726,719	640,945
Maize	51,839	6.84	8.00		.17	354,528	414,795
Mitchell	44,657	10.64	7.98		.25	475,064	356,298
Monona	79,655	8.40	7.98		.05	669,531	636,054
Monroe	15,205	9.82	8.05		.18	159,245	130,581
Montgomery	71,282	8.09	8.01		.01	577,248	571,478
Muscatine	49,579	10.71	8.03		.25	531,012	398,259
O'Brien	85,237	9.99	7.99		.20	851,944	681,555
Orcutt	51,642	7.23	8.04		.04	399,188	415,156
Page	77,896	8.82	8.03		.09	686,808	624,995
Palo Alto	50,848	6.60	7.99		.21	335,640	460,124
Plymouth	163,405	8.00	8.00			1,308,392	1,308,392
Polk	61,109	7.08	8.00		.13	432,078	489,378
Pocahontas	45,093	10.48	7.96		.24	472,404	359,027
Pottawattamie	151,340	8.23	7.98		.03	1,246,660	1,209,260
Poweshuk	84,696	9.05	8.03		.11	767,008	682,637
Ringgold	35,156	9.60	7.97		.17	337,646	280,246
Sac	90,890	11.82	8.04		.32	1,074,380	730,378
Scott	55,456	10.31	8.05		.22	571,399	445,847
Shelby	96,473	8.49	7.98		.06	819,386	770,787
Sioux	159,159	9.10	8.01		.12	1,448,480	1,274,662
Story	59,377	7.36	8.02		.09	437,596	476,980
Tama	97,684	10.18	8.04		.21	994,708	785,819
Taylor	50,260	9.86	7.99		.19	495,486	401,339
Union	33,261	8.82	8.03		.09	293,912	267,460
Van Buren	18,711	10.31	8.04		.22	192,944	150,406
Wapello	29,897	11.54	7.96		.31	343,976	237,343
Warren	47,391	11.50	8.05		.30	545,454	381,818
Washington	79,032	9.50	7.98		.16	750,848	630,712
Wayne	28,867	10.00	8.00		.20	288,670	230,936
Webster	54,071	8.98	7.99		.11	485,564	432,152
Winnebago	43,352	6.90	8.00		.16	299,280	347,165
Winnechuk	38,070	10.53	8.06		.22	600,108	468,084
Woodbury	106,024	8.08	8.00		.01	881,392	872,578
Worth	40,729	8.82	8.03		.09	359,209	326,880
Wright	68,303	8.30	7.97		.04	567,395	544,609
Totals	6,073,157	\$ 9.23	\$ 8.09+			\$56,060,093	\$49,100,084



TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923  
PART XVII—SHEEP OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair.....	10,404	\$ 6.13	\$ 5.03	.....	.18	\$63,736	\$52,264
Adams.....	9,160	5.90	5.02	.....	.15	54,084	45,971
Allamakee.....	5,474	4.64	5.01	.....	.24	22,065	27,398
Appanoose.....	17,666	3.68	5.00	.....	.36	64,914	88,283
Audubon.....	6,881	5.43	5.00	.....	.08	31,552	29,396
Benton.....	5,428	5.17	5.01	.....	.03	28,065	27,232
Black Hawk.....	3,213	6.01	4.99	.....	.17	19,301	16,020
Boone.....	2,995	4.60	5.04	.....	.12	13,500	15,120
Bremet.....	2,464	4.00	5.00	.....	.25	9,876	12,345
Buchanan.....	4,329	4.42	4.99	.....	.13	19,124	21,610
Buena Vista.....	2,234	4.03	5.00	.....	.24	8,984	11,140
Butler.....	4,655	4.13	5.00	.....	.21	19,212	23,247
Calhoun.....	1,859	4.21	5.01	.....	.19	7,896	9,325
Carroll.....	3,155	4.38	4.99	.....	.14	13,816	15,750
Cass.....	8,019	6.65	4.99	.....	.25	53,311	39,983
Cedar.....	10,828	6.65	4.99	.....	.25	72,047	54,035
Cerro Gordo.....	3,684	4.27	5.00	.....	.17	15,736	18,411
Cherokee.....	1,807	4.65	5.02	.....	.24	7,312	9,067
Chickasaw.....	3,224	4.02	4.98	.....	.24	12,554	16,063
Clarke.....	5,064	5.58	5.02	.....	.10	28,234	25,411
Clay.....	2,954	6.25	5.00	.....	.20	18,468	14,774
Clayton.....	5,389	5.66	4.98	.....	.12	30,528	29,805
Clinton.....	3,303	4.44	5.02	.....	.13	14,670	16,577
Crawford.....	5,771	5.22	5.01	.....	.04	30,116	28,911
Dallas.....	5,825	7.87	5.04	.....	.36	45,852	29,343
Davis.....	56,372	5.36	4.98	.....	.07	302,265	281,106
Decatur.....	9,641	4.22	5.02	.....	.19	40,728	48,466
Delaware.....	4,327	4.03	5.00	.....	.24	17,408	21,660
Des Moines.....	3,948	4.74	5.02	.....	.06	18,738	19,862
Dekinson.....	1,942	5.95	5.02	.....	.27	7,744	9,835
Dubuque.....	8,165	5.67	4.97	.....	.39	29,652	18,290
Emmet.....	1,740	6.01	4.99	.....	.17	10,460	8,682
Fayette.....	7,444	4.55	5.01	.....	.10	33,928	37,321
Floyd.....	4,664	3.99	4.99	.....	.25	18,652	23,315
Franklin.....	10,060	5.32	5.00	.....	.06	53,728	50,524
Fremont.....	5,246	5.69	5.01	.....	.12	29,863	26,279
Greene.....	3,725	3.97	5.00	.....	.26	14,772	18,613
Grundy.....	2,242	4.00	5.00	.....	.25	8,984	11,220
Guthrie.....	7,383	4.22	5.02	.....	.02	36,360	37,026
Hamilton.....	2,385	4.16	4.99	.....	.29	9,616	11,899
Hancock.....	1,802	4.30	4.99	.....	.16	7,748	9,988
Hardin.....	6,416	4.02	4.98	.....	.24	25,784	31,972
Harrison.....	3,940	3.58	5.01	.....	.40	14,112	19,757
Henry.....	15,060	4.53	5.02	.....	.04	75,408	75,528
Howard.....	3,940	5.99	5.03	.....	.16	22,596	19,821
Humboldt.....	2,452	3.98	5.01	.....	.26	9,768	12,308
Ia.....	1,710	4.00	5.00	.....	.25	8,840	8,850
Iowa.....	6,636	4.01	5.01	.....	.25	26,736	33,420
Jackson.....	4,348	4.99	4.99	.....	.22	17,788	21,701
Jasper.....	10,092	4.81	5.01	.....	.11	45,516	50,523
Jefferson.....	9,867	4.00	5.00	.....	.25	39,468	49,335
Johnson.....	8,079	5.25	5.00	.....	.06	42,320	40,394
Jones.....	4,308	5.02	5.02	.....	.16	19,853	22,077
Keokuk.....	11,238	6.32	4.99	.....	.21	71,108	56,175
Kossuth.....	3,174	4.01	5.01	.....	.25	12,744	15,530
Lee.....	18,715	5.00	5.00	.....	.....	92,834	93,434
Linn.....	6,271	5.23	5.01	.....	.08	33,450	31,445
Louisa.....	9,132	6.02	5.00	.....	.17	42,856	10,454
Lucas.....	13,428	4.20	5.00	.....	.19	56,476	67,206
Lyon.....	3,033	4.00	5.00	.....	.25	11,978	14,973
Madison.....	13,519	4.90	5.00	.....	.02	66,628	67,961
Mahaska.....	18,108	4.10	5.00	.....	.22	74,302	90,648

## FINANCES OF THE STATE

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion.....	26,480	\$ 7.39	\$ 5.03	.....	.32	\$ 195,486	\$ 132,930
Marshall.....	8,029	5.29	5.03	.....	.05	42,472	40,348
Mills.....	3,013	4.67	5.00	.....	.07	14,074	15,059
Mitchell.....	3,259	4.22	5.02	.....	.19	13,750	16,363
Monona.....	996	5.05	5.05	.....	.....	5,031	5,031
Monroe.....	9,657	5.38	5.00	.....	.07	51,996	48,356
Montgomery.....	1,591	4.30	4.99	.....	.16	6,844	7,939
Muscataine.....	2,351	5.86	4.98	.....	.15	13,774	11,708
O'Brien.....	2,617	7.90	4.98	.....	.37	20,572	12,960
Oswego.....	3,029	7.73	5.02	.....	.35	23,264	15,122
Paga.....	4,185	5.37	4.99	.....	.07	22,492	20,918
Palo Alto.....	2,395	4.13	5.00	.....	.21	9,880	11,955
Plymouth.....	8,982	4.12	4.99	.....	.21	37,056	44,838
Pocahontas.....	1,812	4.00	5.00	.....	.25	7,254	9,098
Polk.....	5,445	4.63	5.00	.....	.08	25,224	30,623
Pottawattamie.....	6,084	5.99	5.03	.....	.16	39,456	37,456
Poweshock.....	8,065	4.05	4.98	.....	.23	32,684	40,201
Ringgold.....	11,382	6.16	4.99	.....	.19	70,137	56,811
Sac.....	5,465	6.01	4.99	.....	.17	32,460	26,942
Scott.....	1,625	5.14	4.99	.....	.05	8,352	8,101
Shelby.....	5,791	4.00	5.00	.....	.25	23,164	28,535
Sinai.....	3,196	4.93	4.98	.....	.01	15,744	15,901
Story.....	2,205	3.34	5.00	.....	.27	8,696	11,044
Tama.....	6,560	4.56	5.02	.....	.10	30,356	33,392
Taylor.....	13,667	5.71	5.02	.....	.12	78,088	68,717
Union.....	3,627	4.89	4.99	.....	.02	27,494	28,044
Van Buren.....	27,300	4.00	5.00	.....	.25	109,316	136,645
Wapello.....	12,325	6.49	5.00	.....	.01	79,994	61,595
Warren.....	9,247	4.97	5.02	.....	.23	46,046	46,506
Washington.....	7,560	4.23	4.99	.....	.18	32,016	37,779
Wayne.....	12,568	5.00	5.00	.....	.....	62,840	62,840
Webster.....	1,916	5.00	5.00	.....	.25	9,562	7,490
Winnebago.....	1,497	4.00	5.00	.....	.....	5,563	9,563
Winnechick.....	6,992	4.03	5.00	.....	.24	28,238	35,015
Woodbury.....	4,816	4.03	5.00	.....	.24	19,420	24,081
Worth.....	1,672	4.12	4.99	.....	.21	6,898	8,347
Wright.....	3,082	4.03	5.00	.....	.24	12,219	15,152
Totals.....	670,442	\$ 5.05+	\$ 5.00	.....	.....	3,389,545	3,355,499

TABLE NO. 15—ASSESSMENT OF LIVE STOCK, 1923

## PART XVIII—GOATS OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value*
Adair	68	\$ 2.82	\$ 2.82	\$ 192
Adams	81	2.52	2.52	204
Allamakee	164	2.02	2.02	332
Appanoose	209	1.45	1.45	306
Audubon	75	4.00	4.00	300
Benton	56	6.21	6.21	348
Black Hawk	12	6.16	6.16	74
Boone	8	9.00	9.00	72
Bremer	5	4.00	4.00	20
Buchanan	18	4.00	4.00	72
Buena Vista	13	4.00	4.00	52
Butler	92	3.14	3.14	288
Calhoun	22	4.00	4.00	88
Carroll	37	4.00	4.00	148
Cass	34	6.97	6.97	237
Cedar	145	2.68	2.68	389
Cerro Gordo	12	4.00	4.00	48
Cherokee	91	4.00	4.00	364
Chickasaw	12	8.00	8.00	96
Clarke				
Clay				
Clayton				
Clinton				
Crawford	27	4.16	4.16	122
Dallas	217	4.30	4.30	936
Davis	16	3.25	3.25	52
Decatur				
Delaware	23	4.00	4.00	92
Des Moines	78	1.97	1.97	154
Dickinson	2	4.00	4.00	8
Dubuque	10	10.20	10.20	102
Emmet	8	5.00	5.00	40
Fayette	13	4.00	4.00	52
Floyd	7	3.42	3.42	24
Franklin	5	4.00	4.00	20
Fremont	29	5.88	5.88	170
Greene	26	4.00	4.00	104
Grundy	2	16.00	16.00	32
Guthrie	380	2.27	2.27	864
Hamilton	28	4.00	4.00	92
Hancock	2	4.00	4.00	8
Hardin	8	4.00	4.00	32
Harrison	104	2.27	2.27	236
Henry	2	16.00	16.00	32
Howard	14	4.00	4.00	56
Humboldt				
Ia				
Iowa	343	4.00	4.00	1331
Jackson	11	4.00	4.00	44
Jasper	118	4.31	4.31	508
Jefferson				
Johnson	174	3.85	3.85	669
Jones	51	4.00	4.00	204
Keeok	430	3.90	3.90	1680
Kossuth	34	3.88	3.88	132
Lee	818	1.46	1.46	1,195
Linn				
Louis	161	2.01	2.01	324
Lucas	245	1.16	1.16	288
Lyon				
Madison	15	3.45	3.45	52
Mahaska	84	2.00	2.00	170

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value*
Marion	196	\$ 4.14	\$ 4.14	\$ 812
Marshall	1	4.00	4.00	4
Mills	166	2.72	2.72	452
Mitchell	13	4.00	4.00	52
Monona	11	2.54	2.54	28
Monroe	444	2.57	2.57	1,144
Montgomery	22	6.00	6.00	132
Muscatine	91	2.20	2.20	200
O'Brien	17	4.94	4.94	84
Oceola	15	4.00	4.00	60
Page	30	21.60	21.60	648
Palo Alto	20	4.00	4.00	80
Plymouth	70	4.00	4.00	284
Pocahontas	11	4.72	4.72	52
Polk				
Pottawattamie	38	6.10	6.10	232
Poweshiek	8	18.50	18.50	148
Ringgold	114	4.00	4.00	452
Ross	17	4.00	4.00	68
Scott	8	5.00	5.00	40
Shellsby	34	4.00	4.00	136
Sioux	23	4.00	4.00	92
Story	29	9.93	9.93	288
Tama	72	1.34	1.34	96
Taylor				
Union	44	3.00	3.00	132
Van Buren	206	3.53	3.53	728
Wapello	251	2.24	2.24	562
Warren	49	3.18	3.18	156
Washington	7	2.28	2.28	16
Wayne	77	7.00	7.00	539
Weber	43	4.49	4.49	193
Winnebago	3	4.00	4.00	12
Winnechick	18	4.00	4.00	72
Woodbury				
Worth	24	4.00	4.00	96
Wright	7	4.57	4.57	32
Totals	6,831	\$ 3.17+		\$21,087

\* No adjustment.



TABLE NO. 16—ASSESSMENT OF PROPERTY, 1924

Assessed Actual and Taxable Value of Various Classes of Property, as Reported and as Adjusted, for the Year 1924.

## PART I—REAL ESTATE

COUNTIES	Acres of land assessed	Adjusted	Assessed actual value of land adjusted	Value of new buildings outside of cities and towns	Assessed actual value of town lots—adjusted	Actual value of new buildings in cities and towns
Adair.....	353,586	\$ 75.49	\$ 25,693,780	\$ 18,128	\$ 2,299,636	\$ 14,380
Adams.....	264,508	73.14	19,347,292	12,312	1,523,592	10,652
Allamakee.....	408,566	54.36	22,213,316	14,764	3,142,789	27,640
Appanoose.....	316,135	53.05	16,773,067	28,484	5,192,907	100,884
Audubon.....	221,199	90.85	25,084,860	20,592	2,342,854	19,892
Benton.....	440,301	83.23	36,649,040	82,027	6,281,456	58,068
Black Hawk.....	341,995	85.36	29,195,932	45,096	29,591,438	461,085
Bloomington.....	350,165	88.15	30,867,332	26,880	7,768,572	130,332
Bremmer.....	266,789	79.47	21,203,324	18,806	5,348,484	15,500
Buena Vista.....	348,411	70.91	24,583,936	42,940	4,105,176	70,648
Butler.....	353,845	84.24	29,809,452	39,028	5,936,608	37,352
Calhoun.....	353,633	78.79	27,863,560	34,736	3,960,996	21,212
Carroll.....	349,069	84.48	29,489,676	63,414	5,414,224	24,280
Cass.....	333,359	88.76	31,367,508	21,172	5,512,024	39,988
Cedar.....	352,171	81.82	28,816,209	37,160	5,179,841	60,260
Cerro Gordo.....	355,428	84.83	30,152,188	47,949	4,670,944	79,032
Cherokee.....	344,500	82.55	28,358,128	10,150	16,402,436	110,258
Chickasaw.....	364,170	85.62	31,179,740	44,340	4,765,444	44,580
Clark.....	309,596	68.39	21,174,275	5,425	3,903,150	20,156
Clarke.....	267,241	59.12	15,799,108	6,280	2,086,392	8,348
Clay.....	350,528	76.46	26,804,612	14,130	4,397,380	53,012
Clayton.....	471,218	65.33	30,788,835	80,132	4,493,396	45,837
Clinton.....	424,217	83.96	33,015,852	28,740	10,886,536	129,160
Crawford.....	442,597	96.02	42,501,923	120,776	5,041,408	59,800
Dallas.....	362,773	84.15	30,528,923	24,024	6,915,869	70,436
Davis.....	316,472	51.68	16,356,600	24,010	2,130,988	15,980
Decatur.....	332,432	85.03	28,808,400	4,100	2,611,648	27,950
Delaware.....	360,462	69.98	25,226,924	20,200	3,415,736	20,000
Des Moines.....	251,756	72.47	18,247,111	15,276	17,408,775	351,271
Dickinson.....	232,719	74.54	17,347,436	17,448	6,873,012	53,976
Dubuque.....	367,723	75.88	27,094,394	35,240	8,451,852	859,852
Emmet.....	242,160	67.61	16,574,280	7,364	3,330,800	31,880
Fayette.....	439,658	74.95	32,960,781	45,366	6,341,315	108,976
Floyd.....	306,893	70.39	21,601,936	11,036	6,104,091	45,300
Franklin.....	359,633	76.98	27,087,555	21,592	3,724,830	14,300
Fremont.....	312,462	66.96	20,642,400	22,192	2,745,644	20,292
Greene.....	355,086	90.51	32,137,960	15,212	3,368,720	18,225
Grundy.....	311,680	94.53	29,466,016	43,372	3,028,144	1,900
Guthrie.....	370,553	72.63	26,913,631	21,926	4,096,363	12,520
Hamilton.....	355,947	80.79	28,755,476	14,688	4,847,199	15,388
Hancock.....	353,088	65.35	25,074,832	13,548	2,775,196	27,064
Hardin.....	348,965	83.71	29,211,260	23,170	6,562,788	57,410
Harrison.....	428,099	65.48	28,034,536	40,828	4,704,712	43,404
Henry.....	260,351	75.28	19,599,032	10,088	4,343,872	48,944
Howard.....	291,460	65.98	19,237,824	28,268	3,225,308	29,320
Humboldt.....	269,304	76.33	20,547,972	30,440	2,987,132	21,980
Ida.....	266,876	97.05	25,900,780	.....	3,138,480	34,900
Iowa.....	355,511	83.61	26,723,877	84,681	3,164,477	65,312
Jackson.....	396,243	64.62	25,603,776	20,340	4,203,262	38,968
Jasper.....	451,946	83.89	37,913,430	40,868	7,537,432	73,312
Jefferson.....	268,034	75.11	20,133,794	3,136	4,216,582	7,108
Johnson.....	380,288	80.37	30,567,957	52,037	10,549,858	424,060
Jones.....	352,340	67.58	23,812,768	53,656	3,680,269	54,948
Knox.....	350,121	74.94	26,660,484	33,020	4,565,794	20,340
Kossuth.....	605,565	64.78	39,229,620	82,220	4,528,028	41,496
Lee.....	314,064	72.76	22,850,273	50,428	17,592,717	181,794
Linn.....	444,802	86.46	38,455,409	140,816	32,346,014	1,531,304

COUNTIES	Acres of land assessed	Adjusted	Assessed actual value of land adjusted	Value of new buildings outside of cities and towns	Assessed actual value of town lots—adjusted	Actual value of new buildings in cities and towns
Louisiana.....	249,823	\$ 75.12	\$ 18,769,104	\$ 3,448	\$ 2,650,000	\$ 11,612
Lucas.....	274,692	55.31	15,185,589	6,932	2,722,141	51,903
Lyon.....	360,417	90.54	32,631,904	19,410	3,827,200	21,660
Madison.....	351,396	73.40	25,791,140	30,568	2,741,276	31,268
Malaka.....	356,793	76.43	27,369,200	7,140,572	7,140,572	78,400
Marion.....	345,869	67.73	23,415,570	29,368	4,799,471	16,620
Marshall.....	347,295	89.58	31,111,640	43,592	10,996,511	106,672
Mills.....	262,836	72.55	19,056,836	92,424	2,002,814	33,196
Mitchell.....	294,860	72.36	26,410,340	26,568	3,431,228	23,064
Monona.....	422,149	62.55	26,410,340	38,800	3,446,088	45,730
Monroe.....	266,434	52.88	14,050,971	148,576	2,662,770	33,320
Montgomery.....	262,584	82.39	21,634,972	11,540	4,861,608	46,920
Muscatine.....	264,914	79.17	20,974,040	22,724	10,975,172	62,840
Osceola.....	351,292	62.67	22,557,536	30,648	5,263,348	16,960
Oregon.....	245,848	76.89	18,968,292	14,540	2,079,488	15,100
Pago.....	327,839	78.64	25,779,616	76,144	6,868,262	119,538
Palo Alto.....	351,093	72.92	25,602,998	2,738,180	.....	2,738,180
Plymouth.....	333,294	85.38	45,542,736	52,608	4,981,660	29,632
Pocahontas.....	337,319	80.94	28,925,408	57,204	2,830,988	17,588
Polk.....	336,460	99.77	33,567,759	143,904,096	6,687,211	6,687,211
Pottawattamie.....	576,251	77.76	44,819,036	17,740	22,833,944	832,800
Poweshiek.....	367,274	84.22	30,901,728	31,088	6,594,020	15,180
Ringgold.....	335,942	53.91	18,111,342	25,303	2,084,588	31,100
Sac.....	355,448	95.08	38,800,272	45,280	4,825,192	59,064
Scott.....	269,442	87.45	23,570,628	125,204	57,613,072	1,168,040
Shelby.....	366,465	89.41	32,768,836	49,364	3,238,848	21,980
Sioux.....	466,025	94.47	44,312,694	45,180	5,212,836	48,320
Story.....	347,299	95.35	33,118,048	20,676	9,370,304	244,124
Tama.....	447,009	84.02	37,556,692	50,708	5,748,491	48,660
Taylor.....	328,039	68.10	22,338,416	18,392	2,963,592	35,948
Union.....	264,032	65.38	17,262,821	18,596	5,156,811	4,196
Van Buren.....	301,511	55.05	16,598,328	12,248	2,123,756	10,398
Wapello.....	266,380	67.76	17,981,774	7,420	15,225,906	19,076
Warren.....	357,575	73.26	26,194,476	29,380	4,347,076	80,948
Washington.....	349,342	77.89	27,211,740	66,016	5,799,416	46,744
Wayne.....	331,795	63.33	21,012,764	.....	3,731,692	.....
Webster.....	440,361	80.60	35,494,432	26,682	17,653,481	529,470
Winnebago.....	247,789	66.30	16,459,716	30,436	2,538,440	34,300
Winnebush.....	428,454	64.79	27,759,901	51,184	4,418,898	47,256
Woodbury.....	526,878	77.27	40,712,164	24,928	76,555,596	281,540
Worth.....	250,072	64.57	16,146,534	48,058	1,894,718	281,544
Wright.....	357,075	77.62	27,719,615	2,552	5,541,936	61,452
Total.....	34,424,071	\$ 76.51	\$2,633,741,697	\$ 3,384,692	\$902,551,313	\$ 17,118,886

TABLE NO. 16—ASSESSMENT OF PROPERTY, 1924

## PART I—REAL ESTATE.

COUNTIES	Adjusted actual value of lands and town lots	Total actual value of new buildings	Adjusted actual value of land, town lots and new buildings	Exemptions for roads, soldiers and homesteads	Net Adjusted value of Realty and New Buildings	
					Actual	Taxable
Adair	28,993,416	32,508	29,025,924	258,780	28,767,144	7,196,786
Adams	20,870,884	22,364	20,893,248	64,036	20,829,192	5,207,298
Albany	25,356,096	42,404	25,398,500	159,420	25,239,080	6,309,770
Albany	21,965,974	129,368	22,095,342	22,095,342	5,323,805	
Albany	27,427,744	40,484	27,468,228	85,052	27,383,176	6,845,794
Benton	42,930,406	140,095	43,070,501	318,630	42,751,861	10,687,900
Black Hawk	58,787,390	496,181	59,283,571	1,298,908	58,014,663	14,603,666
Bloomington	38,533,904	157,232	38,701,136	401,748	38,301,388	9,662,847
Brown	26,555,008	54,366	26,609,374	182,844	26,426,530	6,610,716
Buchanan	28,689,112	112,588	28,801,700		28,802,700	7,200,675
Burns	35,746,060	76,380	35,822,440	184,228	35,638,212	8,909,553
Butler	31,823,956	55,948	31,879,904	105,704	31,774,200	7,928,569
Calhoun	34,902,700	97,004	35,000,704	484,760	34,515,944	8,629,138
Carroll	36,879,532	61,160	36,940,692	202,508	36,738,184	9,184,446
Cass	33,996,050	97,420	34,093,470	300,670	33,792,794	8,448,199
Cedar	34,822,532	126,981	34,949,513	264,944	34,684,569	8,671,147
Cerro Gordo	44,766,564	130,448	44,897,012	408,510	44,488,502	11,093,824
Cherokee	35,943,384	38,520	35,981,904	969,360	35,012,544	8,783,736
Chickasaw	24,177,425	25,581	24,203,006	177,928	24,025,078	6,006,270
Clarke	17,885,500	14,628	17,899,128	236,504	17,662,624	4,415,906
Clay	31,201,922	67,162	31,269,084	31,269,084	31,269,084	7,767,299
Clayton	35,282,221	125,969	35,408,190		35,408,190	8,851,550
Clinton	52,502,118	157,900	52,660,018	212,502	52,447,516	13,111,857
Crawford	47,843,236	180,576	47,923,812		47,923,812	11,930,953
Dallas	37,444,792	94,460	37,539,252	444,432	37,094,820	9,273,705
Davis	18,487,488	28,520	18,516,008	224,379	18,291,629	4,579,525
Decatur	29,900,048	32,090	29,932,138	312,680	29,619,458	7,154,862
Delaware	28,741,660	20,000	28,761,660	723,416	28,038,244	7,014,611
Des Moines	35,655,880	366,547	35,922,427	340,448	35,581,979	8,920,496
Dickinson	25,220,448	71,424	25,291,872	105,684	25,186,188	5,766,547
Dubuque	62,356,116	880,062	63,236,178	145,560	63,090,618	15,776,412
Emmet	19,705,080	39,244	19,744,324		19,744,324	4,936,081
Fayette	39,302,096	154,342	39,456,438	429,280	39,027,158	9,756,789
Floyd	27,766,027	56,356	27,822,383	215,803	27,606,580	5,901,640
Franklin	31,412,373	35,892	31,448,265	1,097,943	30,350,322	7,487,581
Fremont	32,388,044	42,484	32,430,528	208,040	32,222,488	5,808,622
Greene	35,506,080	33,440	35,539,520	286,020	35,253,500	8,813,525
Grundy	32,494,160	44,972	32,539,132	122,184	32,416,948	8,104,237
Guthrie	30,919,994	34,446	30,954,440	322,080	30,632,360	7,657,865
Hamilton	33,602,674	30,076	33,632,750	152,646	33,480,104	8,370,026
Hancock	25,849,828	40,612	25,890,440	236,288	25,654,152	6,413,538
Hardin	35,774,048	80,580	35,854,628	306,484	35,548,144	8,887,036
Harrison	32,739,248	84,232	32,823,480	311,120	32,512,360	8,128,000
Henry	25,942,664	50,022	25,992,686	270,212	25,722,474	6,530,606
Howard	22,464,352	67,588	22,531,940	121,988	22,410,952	5,602,483
Humboldt	29,535,104	52,420	29,587,524	85,956	29,501,568	5,875,392
Ia	29,039,280	34,900	29,074,180		29,074,180	7,268,540
Iowa	32,888,354	149,993	33,038,347	33,038,347	33,038,347	8,250,587
Jackson	29,308,068	59,368	29,367,436	305,440	29,062,000	7,360,734
Jasper	45,450,862	114,180	45,565,042	496,704	45,068,338	11,267,084
Jefferson	24,350,376	10,244	24,360,620	182,240	24,178,380	6,049,595
Johnson	41,117,815	476,717	41,594,532	286,750	41,307,782	10,336,946
Jones	27,494,028	128,604	27,622,632	27,622,632	27,622,632	6,900,668
Keokuk	31,356,280	53,360	31,409,640	105,368	31,304,272	7,711,068
Kossuth	43,767,640	123,716	43,891,356	107,760	43,783,596	10,945,899
Lee	40,442,990	232,222	40,675,212	397,380	40,277,832	10,069,458
Linn	90,802,025	1,672,120	92,474,145	11,062,388	81,411,757	20,552,939
Louis	21,419,104	15,060	21,434,164	197,376	21,236,788	5,391,476
Lucas	17,907,730	58,832	17,966,562	228,342	17,738,220	4,434,555

COUNTIES	Adjusted actual value of lands and town lots	Total actual value of new buildings	Adjusted actual value of land, town lots and new buildings	Exemptions for roads, soldiers and homesteads	Net Adjusted value of Realty and New Buildings	
					Actual	Taxable
Lyons	36,450,104	41,070	36,500,174		36,500,174	9,125,044
Madison	28,332,416	61,776	28,394,192	277,018	28,117,176	7,079,294
Manassas	34,409,832	78,400	34,488,232	8,500	34,479,732	8,619,933
Marion	28,215,047	45,088	28,260,135		28,260,135	7,063,259
Marshall	42,108,131	150,264	42,258,395	552,700	41,705,715	10,425,420
Mills	21,059,650	125,620	21,185,270	44,225	21,141,045	5,383,381
Missouri	24,770,014	49,632	24,819,646	633,950	24,185,696	6,046,424
Monroe	29,836,428	74,520	29,910,948	167,572	29,743,376	7,440,844
Monroe	16,753,741	181,896	16,935,637	160,458	16,775,179	4,186,295
Montgomery	26,496,580	58,440	26,555,020	336,660	26,218,360	6,554,545
Montgomery	31,949,212	85,564	32,034,776	33,900	32,000,876	8,000,219
O'Brien	37,820,964	47,608	37,868,572	176,749	37,691,822	9,422,943
Onondaga	20,987,780	29,640	21,017,420	96,632	20,920,788	5,230,197
Page	32,647,878	195,682	32,843,560		32,843,560	8,210,890
Palo Alto	28,341,178		28,341,178	68,348	28,272,830	7,060,707
Pemphix	50,524,416	92,240	50,616,656	211,272	50,405,384	12,001,346
Pemphix	31,754,396	74,792	31,829,188		31,829,188	7,057,297
Polk	177,161,855	6,687,211	183,849,066	1,225,000	182,624,066	45,656,016
Polk	67,645,980	850,540	68,496,520	870,000	67,626,520	16,986,030
Poweshiek	37,495,748	47,268	37,543,016	432,004	37,111,012	9,277,753
Ringgold	20,195,930	56,405	20,252,335	266,616	19,985,719	4,996,429
Sac	38,631,464	107,344	38,738,808	154,020	38,584,788	9,646,197
Sauk	81,182,700	1,259,344	82,442,044	672,380	81,769,664	20,451,141
Sauk	36,007,684	71,244	36,078,928	136,400	35,942,528	8,985,657
Scott	49,524,600	93,500	49,618,100	133,080	49,485,020	12,371,330
Story	42,638,252	254,800	42,893,052	416,676	42,476,376	10,921,694
Tama	43,305,183	99,374	43,404,557	325,578	43,078,979	10,768,745
Taylor	25,302,008	54,340	25,356,348	451,317	24,905,031	6,236,259
Union	22,410,632	22,792	22,433,424	306,908	22,126,516	5,533,870
Van Buren	18,722,084	22,640	18,744,724	226,470	18,518,254	4,629,665
Wapello	33,207,680	26,496	33,234,176	617,824	32,616,352	8,154,088
Warren	30,541,652	110,528	30,652,180	302,500	30,349,680	7,572,345
Washington	33,011,166	112,760	33,123,926	384,416	32,739,510	8,184,873
Wayne	24,744,456		24,744,456	690,138	24,054,318	6,018,529
Webster	53,149,913	556,152	53,706,065	308,326	53,397,739	13,326,985
Winnebago	18,969,156	70,036	19,039,192	434,482	18,604,710	4,651,451
Winnebago	32,178,790	98,440	32,277,230	88,544	32,188,686	8,042,149
Woodbury	117,667,760	306,468	117,974,228	652,930	117,321,298	29,327,812
Worth	18,011,252	72,902	18,084,154		18,084,154	4,521,039
Wright	32,258,551	64,004	32,322,555	210,100	32,112,455	8,278,114
Totals	\$3,336,293,010	\$20,512,578	\$3,356,805,588	\$38,944,526	\$3,317,861,062	\$879,465,516



TABLE NO. 16—ASSESSMENT OF PERSONAL PROPERTY,  
1924

## PART II—PERSONAL PROPERTY.

COUNTIES	Dogs exempt from license, kennels, etc.	Vehicles, including bicycles, etc.	Boats, launches, etc.	Household furniture, in- cluding hotel and boarding house	Merchandise	Eighty per cent of bank stock and other moneyed capital
Adair.....	\$ 512			\$ 4,300	\$ 426,304	\$156,200
Adams.....	124		\$ 40	6,088	233,970	189,724
Albany.....	44	\$ 2,554	330	2,770	595,672	411,290
Appanoose.....	998			4,352	766,968	477,686
Audubon.....	612			320	477,080	335,768
Benett.....	108	2,986	32	3,372	1,076,200	746,353
Black Hawk.....	1,546	8,054	172	4,300	4,529,727	1,068,473
Boone.....	400	3,780		13,292	961,856	190,560
Bremet.....	416	1,304		7,402	901,976	651,840
Buchanan.....	200	220		17,928	666,137	733,398
Bureau Vista.....	4,620		2,224	2,088	1,076,556	719,592
Butler.....	84	2,112		16,192	683,122	389,496
Calhoun.....	874		252	63,070	823,356	492,088
Carroll.....	2,464			12,736	901,536	544,960
Cass.....	8,840	524		4,612	745,382	398,112
Cedar.....	528	3,552	46,708	16,680	734,648	
Cerro Gordo.....	420	728	920	9,784	350,300	183,876
Cherokee.....	1,120	18,840		13,420	633,556	367,940
Chickasaw.....	216	880		3,620	603,568	391,143
Clerk.....	160			1,248	356,662	56,672
Clay.....				800	386,300	335,314
Clayton.....		9,998		8,120	804,498	792,108
Clinton.....	340	3,004	1,000	63,960	1,626,899	2,064,158
Crawford.....	332	2,696		10,360	818,688	667,104
Dallas.....	332	144		8,486	922,244	569,982
Davis.....	24	824		500	364,552	52,757
DeWitt.....	208	556		1,488	510,652	122,108
Delaware.....	348	620		1,348	466,398	347,096
Des Moines.....	100	7,774	2,496	105,913	3,950,320	1,828,027
Dickinson.....		20		57,662	486,890	152,461
Dubuque.....	114,746	9,600		1,343,356	6,045,002	2,425,308
Emmet.....	264			21,584	572,628	163,108
Payette.....	808	3,280		11,248	1,024,522	806,600
Floyd.....	208	1,704	60	12,440	986,392	708,848
Franklin.....		1,902		14,400	574,919	421,916
Fremont.....		34,436	2,600	4,248	573,580	465,180
Greene.....	496	4,900		3,040	474,496	230,540
Grundy.....	156	2,704		2,968	376,104	353,200
Guthrie.....		260		8,316	676,692	379,660
Hamilton.....				8,500	677,306	393,392
Hancock.....	120	40		15,412	529,257	1,428
Hardin.....		3,124		12,500	1,061,248	648,872
Harrison.....	92	164		4,812	826,556	605,700
Henry.....	824	5,564		2,500	673,734	590,600
Howard.....	40	304		7,832	987,824	283,260
Humboldt.....	192	1,760		5,040	511,440	388,152
Iowa.....	17,696			16,332	602,434	402,500
Jackson.....	4,524			7,720	1,592,748	573,192
Jasper.....	152			36,614	876,044	354,052
Jefferson.....	41,660				1,449,256	765,832
Johnson.....		1,211		64,388	876,636	812,758
Jones.....	248	834		5,240	554,053	1,146,792
Keokuk.....	40	2,128		5,400	738,488	760,312
Kossuth.....	216	72	308	11,244	861,684	594,252
Lee.....		6,294		40,940	2,177,552	1,370,552
Linn.....		12,962		1,053,439	5,305,108	2,128,574
Louis.....	60	1,684		9,208	430,636	348,062

COUNTIES	Dogs exempt from license, kennels, etc.	Vehicles, including bicycles, etc.	Boats, launches, etc.	Household furniture, in- cluding hotel and boarding house	Merchandise	Eighty per cent of bank stock and other moneyed capital
Lucas.....	\$ 128	\$ 288		\$ 2,060	\$ 416,744	\$ 197,664
Lyon.....	28	2,792	\$ 140	23,620	630,148	332,084
Madison.....		2,300		2,348	572,900	498,620
Malaska.....		1,240		73,792	1,113,500	677,184
Marion.....		1,888		1,896	858,554	116,228
Marshall.....		4,040		21,992	1,507,928	830
Mills.....	60	446		1,160	435,560	379,488
Mitchell.....	16	1,040		3,272	594,828	355,448
Monona.....	100	2,352	206	4,060	486,774	442,168
Monroe.....	296	420		3,100	462,872	172,100
Montgomery.....				8,256	700,144	366,292
Muscatine.....	48	2,046		12,400	1,938,982	1,009,704
Peshontas.....	376	3,568		4,360	943,354	716,472
Pike.....		2,884		6,568	409,094	253,708
Pope.....	1,032	3,492	4	8,536	1,149,864	1,161,500
Palo Alto.....	196	736		5,052	533,338	352,372
Plymouth.....		1,004		24,528	934,968	684,024
Pontchartr.....	32	508		10,660	685,796	470,852
Pottawattamie.....	67,314			2,964,333	15,663,193	9,979,065
Poweshiek.....	192	9,560		9,708	2,531,284	954,300
Ringgold.....		28,108		9,900	703,566	326,044
Sac.....		10		5,168	339,616	257,167
Scott.....		13,650	1,040	14,000	802,176	808,624
Shelby.....	444			512,170	8,154,004	4,001,656
Sioux.....	208	17,380		8,380	388,963	322,788
Story.....	1,120	784		16,992	1,020,372	503,728
Tama.....	160	852		6,056	1,220,176	712,282
Taylor.....	200	224		5,300	972,000	778,812
Union.....	64	192		3,900	541,336	274,840
Van Buren.....	136	52		9,444	895,376	317,772
Vassello.....	472	4,372	1,144	7,000	126,912	336,124
Warren.....	732	568		58,364	3,081,064	1,405,388
Washington.....	148	264		2,428	673,924	504,308
Wayne.....	1,624			4,504	920,112	551,952
Webster.....	60	4,420		2,624	532,764	408,062
Winnebago.....				62,300	2,431,960	1,486,918
Winnechick.....	632	1,176		6,552	556,126	215,744
Woodbury.....		19,328		11,740	791,401	541,824
Worth.....		476		1,119,292	12,640,840	2,609,204
Wright.....		328		1,880	496,772	3,016
Totals.....	\$ 22,722	\$ 548,861	\$ 69,275	\$ 8,292,235	\$ 131,628,657	\$70,643,163

TABLE NO. 16—ASSESSMENT OF PERSONAL PROPERTY,  
1924

## PART III—PERSONAL PROPERTY.

COUNTIES	Other Corporation Stocks	Capital Employed in Manufacture	Other Personal Property	Building on Leased Land	Total Value of Personal Property other than Live Stock except Money and Credits
Adair	\$ 14,000		\$ 131,704	\$ 46,472	\$ 778,492
Adams	500	\$ 840	121,708	9,920	562,920
Allamakee	10,208	14,300	220,973	16,256	1,274,607
Appanoose	25,040	20,652	272,088	22,628	1,590,412
Aurum	7,820	23,832	115,472	38,216	1,029,840
Beauregard	6,624	33,260	337,922	82,556	2,292,803
Black Hawk	42,417	5,000	286,582	118,475	6,064,746
Bonne	76,304	16,496	391,502	96,170	1,750,360
Bremner	8,000	43,800	223,932	80,606	1,914,276
Buchanan	15,000	211,204	66,123	1,718,280	2,386,848
Buena Vista	17,100	66,372	331,542	164,954	1,437,764
Butler	34,048	12,948	178,180	14,582	1,905,010
Calhoun	2,600	42,932	293,310	72,800	1,848,276
Carroll	16,192	4,700	292,888	55,570	1,410,071
Cass	25,300	1,400	194,531	45,060	1,143,584
Cedar	24,248	272,360	45,060	74,042	887,414
Cerro Gordo	163,048	104,296	74,042	105,516	1,473,820
Cherokee	43,308	11,568	277,612	44,238	1,143,492
Chickasaw		4,298	95,479	9,716	814,330
Clarke	30,600	50,272	135,061	88,508	952,190
Clay	6,080	100	135,061	88,508	952,190
Clayton		42,230	249,588	71,863	1,978,425
Clinton	7,540	349,400	345,923	85,180	4,517,414
Crawford	15,396	2,960	261,632	33,424	1,831,908
Dallas	173,688	29,772	338,068	221,506	2,264,222
Davis			80,008	6,260	504,925
Deaenar	2,056	2,880	88,976	28,412	737,336
Delaware	27,480	12,320	57,124	27,416	1,167,270
Des Moines	10,496	12,328	546,924	272,346	6,745,729
Dickinson		8,500	209,524	164,383	41,07,940
Dubuque	250	23,756	2,676,356	109,472	12,748,446
Emmett	1,720	7,208	336,120	81,792	984,424
Payette	4,140	74,352	264,432	65,626	2,254,714
Floyd	14,400	74,100	185,951	55,484	2,030,387
Franklin	17,516	38,200	228,882	76,578	1,374,313
Freemont	3,000	22,600	170,856	28,560	1,305,090
Greene	4,300	5,000	237,428	57,008	1,027,608
Grundy	18,716	51,200	207,280	139,576	1,350,904
Guthrie	14,800	35,224	153,710	98,642	1,367,604
Hamilton	1,000	13,900	124,296	108,352	1,320,746
Hancock	17,252	5,884	177,736	79,355	822,484
Hardin	32,364	3,564	97,844	86,004	1,965,620
Harrison	28,954	6,000	618,612	81,608	2,172,908
Henry	105,308	11,970	132,700	37,532	1,560,732
Howard	400	23,500	87,236	48,108	1,138,004
Humboldt	53,480	9,184	178,440	189,892	1,284,500
Ia	83,384	31,372	116,626	44,594	1,210,350
Iowa	32,180		122,061	30,900	2,362,931
Jackson	300	34,948	80,190	20,994	1,397,818
Jasper	118,860	24,364	151,532	62,248	2,777,808
Jefferson	2,000	42,000	64,706	28,232	1,352,862
Johnson	57,276	160	185,215	53,712	2,651,546
Jones	39,650	3,660	191,363	26,569	1,968,498
Knox	52,504	16,500	239,228	41,824	1,876,624
Kossuth	27,692	13,814	379,896	119,920	1,849,068
Lee	1,700	321,140	2,312,376	207,114	6,432,571
Linn	134,414		761,582	9,396,079	

COUNTIES	Other Corporation Stocks	Capital Employed in Manufacture	Other Personal Property	Building on Leased Land	Total Value of Personal Property other than Live Stock except Money and Credits
Louis	\$ 21,872	\$ 8,088	\$ 150,582	\$ 40,352	\$ 1,010,544
Luzern		120,040	127,062	110,728	1,110,224
Lyon	7,300	29,160	183,121	175,154	1,602,121
Madison	500	6,900	167,180	21,992	1,272,740
Malhaska		45,252	305,492	38,832	2,455,292
Marion	4,700	2,500	363,637	45,048	1,496,451
Marshall	17,048	11,000	294,088	85,802	1,942,728
Miller	21,504	18,860	258,316	37,026	1,149,510
Mitchell	14,000	2,340	168,872	72,572	1,412,288
Monona	9,700		237,376	80,632	2,609,328
Monroe	875,746	118,880	123,428	52,308	1,506,110
Montgomery		28,500	100,028	32,644	1,230,764
Muscatine	385,200	2,300	268,062	70,600	3,680,322
O'Brien	10,160		239,236	194,046	2,081,912
Oceola		31,428	193,444	56,604	954,730
Pago	100,000	11,500	273,538	39,032	2,748,868
Palo Alto	82,536	10,164	94,518	89,656	1,138,568
Plymouth	65,660	88,600	260,488	105,808	2,185,110
Pocahontas	9,700	18,700	245,692	157,784	1,600,764
Polk	20,843,350	107,902	4,970,542	54,621,680	54,621,680
Pottawattamie		1,350,088	244,412	4,870,752	
Poweshock	300	40,250	157,634	107,568	1,378,592
Ringgold			96,937	32,202	731,100
Sac	74,880	12,964	252,664	75,712	2,043,360
Scott	80,000	603,080	1,278,362	183,580	14,917,142
Shelby		16,000	288,120	71,740	1,296,435
Siou	45,232	1,700	364,036	132,716	2,108,294
Story	6,000	12,900	333,364	158,200	2,451,832
Tama	67,312	29,460	275,647	97,640	2,271,180
Taylor	5,412	6,000	116,860	22,240	971,612
Union	7,300	200	65,517	22,792	1,318,657
Van Buren	12,376	720	22,528	15,756	815,304
Wapello	1,760	3,540	321,158	26,494	5,003,753
Warren		6,500	151,216	27,856	1,062,532
Washington	51,764	42,412	271,940	48,348	1,891,444
Wayne		40	91,476	16,139	1,052,759
Weber	11,322	37,400	216,217	178,047	4,438,743
Winnebago		1,880	162,522	84,536	1,030,360
Woodbury	300	36,720	132,952	45,165	1,550,910
Worth		5,748	152,198	61,630	17,720,900
Wright	22,452	48,880	347,312	96,411	18,885,532
Totals	\$ 24,087,499	\$ 3,547,162	\$ 33,282,300	\$ 8,215,346	\$ 280,337,329



TABLE NO. 16—ASSESSMENT OF PERSONAL PROPERTY,  
1924

## PART IV—PERSONAL PROPERTY.

COUNTIES	Reported Actual Value of all Live Stock	Adjusted Actual Value of all Live Stock	Grand Total of all Personal Property except Money and Credits	Less Soldiers' Exemptions on Personal Property	Net Actual Value of Personal Property except Money and Credits	Net Taxable Value of Personal Property except Money and Credits
Adair	\$ 2,392,940	\$ 2,103,642	\$ 2,882,134	\$ 97,852	\$ 2,784,283	\$ 696,145
Adams	1,121,796	1,520,263	2,082,283	64,056	2,019,227	504,807
Adair	1,466,857	1,750,788	3,060,373	52,768	2,952,607	738,152
Appanose	1,218,137	1,320,617	2,911,029	2,911,029	727,757	689,537
Audubon	1,980,516	1,846,436	2,876,276	118,128	2,758,148	689,537
Benton	3,001,668	2,871,549	5,164,142	131,422	5,032,720	1,258,255
Black Hawk	2,345,045	2,107,861	8,172,067	133,098	8,039,569	2,009,877
Bonne	1,964,888	1,797,907	3,548,267	129,120	3,419,147	854,787
Bremer	1,915,619	1,827,534	3,741,810	46,963	3,694,847	923,712
Buchanan	1,917,308	1,842,330	3,560,610	120,632	3,439,978	859,994
Buena Vista	2,434,014	2,391,136	4,676,067	121,062	4,554,945	1,138,736
Butler	2,031,394	2,029,570	3,457,539	120,928	3,336,611	834,163
Calhoun	1,685,140	1,685,117	3,590,127	119,356	3,470,591	867,648
Carroll	2,210,666	2,186,356	4,034,632	328,140	3,896,492	974,122
Cass	2,332,007	2,072,879	3,492,550	127,711	3,364,839	841,210
Cedar	2,758,768	2,478,025	3,022,609	127,732	3,494,757	873,869
Cerro Gordo	2,047,890	1,967,004	2,854,418	68,084	2,785,084	696,558
Cherokee	2,763,504	2,430,080	3,903,908	94,224	3,809,676	932,419
Chickasaw	1,743,676	1,642,779	2,786,241	60,603	2,725,638	681,409
Clarke	1,265,582	1,197,272	2,711,602	49,188	1,602,414	415,603
Clay	1,587,547	1,928,828	2,880,721	123,350	2,880,721	720,180
Clayton	2,391,869	2,366,637	4,375,082	123,350	4,251,732	1,062,933
Clinton	2,577,250	2,452,755	6,970,169	99,800	6,870,669	1,717,667
Crawford	3,323,584	3,167,294	4,999,282	4,999,282	1,249,820	1,249,820
Dallas	2,281,261	2,061,323	3,728,745	74,710	4,251,353	1,062,759
Davis	1,455,370	1,359,210	2,459,214	33,110	1,831,034	467,738
Decatur	1,315,178	1,449,169	2,206,505	62,492	2,144,013	536,003
Delaware	2,033,050	1,926,016	3,063,286	74,912	3,018,374	734,593
Des Moines	1,371,285	1,275,410	8,021,139	86,860	7,934,279	1,983,570
Dickinson	1,165,676	1,154,108	2,263,548	51,747	2,211,801	545,450
Duluth	2,121,719	1,891,037	14,699,483	145,560	14,463,923	3,615,981
Emmet	1,239,372	1,205,935	2,150,359	56,444	2,133,915	533,479
Fayette	2,486,008	2,409,580	4,664,294	142,346	4,521,948	1,130,487
Floyd	1,660,792	1,675,439	3,715,026	87,379	3,627,647	906,912
Franklin	2,546,479	2,359,691	3,734,094	118,122	3,615,972	903,371
Fremont	1,651,760	1,649,504	2,934,564	46,492	2,908,072	727,018
Greene	1,828,868	1,765,168	2,792,776	100,684	2,692,092	673,023
Grundy	2,150,292	1,988,062	3,338,966	82,706	3,256,170	814,013
Guthrie	2,182,776	2,011,284	3,378,838	106,544	3,272,294	818,074
Hamilton	1,941,464	2,175,837	3,540,583	82,622	3,457,961	834,460
Hancock	1,800,952	1,802,356	2,624,880	41,256	2,583,624	645,906
Hardin	2,197,220	2,045,680	4,011,309	103,200	3,908,109	977,027
Harrison	2,436,444	2,466,913	4,637,321	109,856	4,527,465	1,131,916
Henry	1,888,828	1,331,406	2,892,138	72,216	2,819,922	704,860
Howard	1,499,416	1,527,864	2,666,298	85,620	2,580,678	645,420
Humboldt	1,467,348	1,468,100	2,783,000	55,568	2,727,432	681,858
Ida	2,338,648	2,063,534	3,303,094	93,128	3,210,766	802,692
Iowa	2,186,383	2,361,836	4,724,767	127,245	4,597,522	1,181,192
Jackson	1,734,146	1,728,945	3,545,000	118,072	3,426,928	781,811
Jasper	3,246,768	3,067,201	5,845,009	118,072	5,726,937	1,431,734
Jefferson	1,122,942	1,221,642	2,574,504	64,188	2,510,316	627,579
Johnson	2,821,821	2,137,363	4,208,919	62,900	4,146,019	1,038,505
Jones	2,404,973	2,369,154	3,993,154	122,548	3,870,606	969,264
Keokuk	2,341,984	2,079,164	3,565,788	92,260	3,473,528	964,132
Kossuth	3,055,379	3,050,021	4,809,089	153,594	4,745,495	1,185,874
Lee	1,245,827	1,245,014	7,681,595	54,592	7,627,003	1,906,751
Linn	2,433,938	2,346,696	11,742,775	11,742,775	2,935,694	2,935,694
Louis	1,475,784	1,261,166	2,717,710	50,096	2,667,614	555,418

COUNTIES	Reported Actual Value of all Live Stock	Adjusted Actual Value of all Live Stock	Grand Total of all Personal Property except Money and Credits	Less Soldiers' Exemptions on Personal Property	Net Actual Value of Personal Property except Money and Credits	Net Taxable Value of Personal Property except Money and Credits
Lea	\$ 1,180,824	\$ 1,112,094	\$ 2,031,918	\$ 50,228	\$ 1,981,690	\$ 495,422
Lyon	2,082,621	2,193,713	3,793,713	87,124	3,706,589	926,647
Madison	2,015,028	1,871,085	3,143,825	90,360	3,053,465	763,366
Mahaska	2,161,591	2,110,046	4,565,338	533,284	4,032,054	1,008,013
Marion	2,013,563	1,736,913	3,233,364	70,614	3,162,750	790,687
Marshall	2,399,492	2,488,885	4,431,615	167,924	4,263,691	1,060,922
Mills	1,476,318	1,620,371	2,769,881	12,906	2,756,975	689,244
Mitchell	1,802,240	1,763,284	3,175,572	77,588	3,097,984	774,496
Monona	1,844,326	2,173,013	3,442,341	122,050	3,320,291	820,063
Monroe	1,058,710	1,058,890	2,568,000	23,800	2,544,200	635,550
Montgomery	1,511,088	1,720,189	2,836,933	68,268	2,888,683	722,171
Muscatine	1,555,786	1,476,142	5,165,464	56,228	5,109,236	1,277,309
O'Brien	2,411,624	2,221,268	4,303,180	133,164	4,170,016	1,042,504
Oceola	1,484,212	1,351,012	2,305,742	98,422	2,207,320	551,830
Palo Alto	2,106,979	2,137,320	4,906,418	84,724	4,821,694	1,205,421
Plymouth	1,960,997	1,634,983	2,773,351	103,420	2,669,931	667,458
Pocahontas	4,137,616	3,747,546	5,942,656	170,390	5,772,266	1,443,095
Polk	1,710,350	1,797,324	3,403,088	124,604	3,278,484	819,621
Pottawattamie	2,141,400	1,873,962	56,495,462	350,000	56,145,462	14,026,411
Pottawattamie	4,240,304	4,282,338	9,162,250	175,000	8,987,250	2,246,820
Poweshiek	2,332,020	2,296,710	3,670,302	72,992	3,597,310	899,328
Ringgold	1,548,688	1,643,411	2,374,511	51,687	2,322,824	580,706
Sac	2,714,256	2,356,348	4,438,708	108,388	4,330,320	1,082,580
Scott	2,078,290	1,789,066	10,706,208	65,960	10,640,248	4,155,077
Shelby	2,706,160	2,506,872	3,803,307	130,119	3,673,188	918,267
Sioux	3,822,176	3,624,751	5,733,015	143,444	5,589,571	1,397,393
Sioux	1,978,848	1,941,897	4,393,729	92,676	4,301,053	1,075,263
Tama	3,324,391	2,811,948	5,039,137	157,616	4,881,521	1,220,380
Taylor	1,883,094	1,711,064	2,682,706	78,768	2,603,938	650,985
Union	1,341,603	1,302,751	2,711,408	65,422	2,645,986	661,497
Van Buren	1,090,108	1,198,968	2,014,272	35,536	1,978,736	494,684
Wapello	1,090,922	1,142,033	6,146,286	64,331	6,082,055	1,520,514
Warren	1,557,528	1,763,711	3,126,243	88,065	3,038,179	759,545
Washington	2,135,576	2,023,949	3,915,393	128,140	3,787,253	946,813
Wayne	1,497,131	1,576,473	2,629,232	71,810	2,557,422	639,556
Weiler	2,057,858	1,950,418	6,379,161	125,099	6,254,062	1,563,516
Winnebago	1,275,020	1,386,744	2,417,104	58,832	2,358,272	589,598
Winnebago	2,578,624	2,359,942	3,019,852	92,454	2,927,398	756,850
Woodbury	3,216,216	3,129,859	20,850,259	20,850,259	20,850,259	5,212,690
Worth	1,455,218	1,415,005	2,059,725	35,150	2,004,575	501,144
Wright	1,746,865	1,626,637	3,815,169	91,448	3,723,721	930,930

Totals ..... \$202,373,670 \$194,912,975 \$475,250,204 \$9,104,595 \$466,145,709 \$116,535,427

TABLE NO. 16—ASSESSMENT OF PROPERTY.  
1924

## PART V—NET TAXABLE VALUE OF ALL PROPERTY.

COUNTIES	Net Taxable Value of all Realty	Assessed by the Executive Council					Total Net Taxable Value of all Property except Money and Credits	Net Assessed Actual Value of Money and Credits
		Net Taxable Value of all Personal Property except Money and Credits	Net Taxable Value R. R. Property including Sleeping Car and Inter-U.	Net Taxable Value of Telegraph and Telephone	Net Taxable Value of Express Property	Net Taxable Value of Transmission Lines		
Adair	\$7,196,786	\$ 695,145	\$ 324,767	\$ 72,085	\$ 1,191	\$ 2,577	\$ 8,293,551	\$ 3,009,846
Adams	5,207,258	504,807	270,154	20,247	956	4,565	6,008,021	3,145,208
Albany	6,309,776	738,122	532,216	55,230	2,079	15,428	7,632,866	3,871,270
Appanoose	5,523,882	727,775	1,073,204	54,431	4,797	9,999	7,393,022	3,073,839
Atchison	6,845,794	689,537	547,803	37,782	1,110	9,965	7,551,991	4,228,026
Benton	10,687,960	1,238,252	802,871	76,214	3,242	31,910	12,869,482	7,869,194
Black Hawk	14,503,666	2,099,877	1,073,880	98,623	4,979	47,987	17,739,032	13,808,553
Bloomington	9,597,847	834,787	824,579	105,288	3,933	24,127	11,410,561	5,887,252
Bremer	6,610,719	923,712	633,266	48,203	2,980	33,840	8,272,716	6,609,520
Buchanan	7,200,670	809,994	510,814	60,970	2,253	16,857	8,551,369	5,178,800
Buena Vista	8,099,553	1,138,736	730,394	127,956	3,074	19,451	10,929,194	6,397,883
Butler	7,928,550	834,103	855,249	69,206	3,356	25,803	9,716,257	8,075,729
Calhoun	8,029,158	867,948	1,191,654	84,548	4,926	14,084	10,792,015	6,138,674
Carroll	9,184,546	974,123	1,031,144	71,099	3,815	19,583	11,284,810	6,661,382
Cass	8,448,199	841,210	518,926	88,763	2,277	11,904	9,911,279	6,216,305
Cedar	8,071,147	873,680	744,750	65,413	2,834	22,272	10,380,105	9,870,289
Cerro Gordo	11,065,624	696,358	1,155,639	73,897	4,629	5,182	13,031,329	8,840,134
Cherokee	5,785,786	982,419	638,732	61,554	1,831	12,121	10,232,413	7,782,363
Chickasaw	6,006,270	681,406	455,824	49,700	1,884	3,068	7,198,245	3,988,540
Clarke	5,415,900	415,600	419,950	27,966	1,485	5,549	5,286,459	3,048,555
Clay	7,817,289	720,180	796,782	57,413	3,325	16,075	9,411,264	3,798,703
Clayton	8,851,550	1,062,803	1,078,534	102,367	4,232	23,661	11,123,277	7,881,704
Clinton	13,111,857	1,717,667	1,580,694	127,217	5,684	22,823	16,565,852	7,339,933
Crawford	11,590,953	1,249,820	1,395,150	81,149	5,089	8,450	14,670,620	6,124,063
Dallas	9,273,705	1,062,759	793,961	116,706	3,922	27,985	11,278,746	6,529,877
Davis	4,576,525	457,758	455,336	28,636	2,065	2,065	5,518,530	2,770,821
Decatur	8,154,862	536,003	874,029	38,514	3,065	16,644	9,623,407	3,257,189
Delaware	7,014,611	754,593	796,593	63,777	3,491	19,248	8,652,313	5,303,553
Des Moines	8,920,499	1,983,570	1,567,928	85,552	2,495	27,632	11,577,673	7,866,248
Dickinson	5,796,547	545,450	368,791	48,978	1,902	5,382	6,766,621	3,163,910
Dubuque	15,776,412	2,015,981	985,912	120,340	5,947	16,373	20,496,965	10,394,564
Emmet	4,936,081	533,479	543,129	32,429	2,366	5,948	6,035,432	1,397,348
Fayette	9,766,785	1,139,487	1,027,764	85,583	4,230	36,451	12,035,304	6,520,433
Floyd	6,901,640	906,612	570,549	56,669	2,061	12,926	8,450,757	4,695,310
Franklin	7,587,581	900,971	671,081	73,099	3,402	26,614	9,266,348	5,141,589
Fremont	8,865,622	727,018	690,738	66,204	2,252	7,550	9,712,855	5,420,405
Greene	8,813,525	673,023	564,358	53,248	2,425	17,738	10,124,317	3,978,481
Grundy	8,104,237	814,043	559,884	50,958	2,094	33,314	9,564,530	5,394,453
Harrison	7,657,896	818,074	556,607	47,032	2,252	15,733	9,097,563	4,963,248
Hamilton	8,370,029	854,496	706,002	94,251	2,604	25,489	10,052,832	5,420,405
Hancock	6,413,538	645,906	722,491	50,757	3,477	12,760	7,848,929	2,527,454
Hardin	8,887,036	977,027	1,149,489	80,213	4,763	19,234	11,117,762	8,231,520
Harrison	11,128,069	1,121,916	1,026,914	81,391	3,655	13,612	10,384,708	6,652,829
Henry	8,930,696	704,080	567,569	54,943	2,421	21,450	9,711,971	8,267,098
Howard	5,662,483	645,438	306,678	32,433	1,356	11,254	6,660,531	3,259,136
Humboldt	8,375,392	681,858	663,756	122,798	2,879	14,026	7,360,790	3,365,213
Iowa	7,269,540	802,692	383,738	43,740	1,292	4,412	8,504,434	4,006,079
Jackson	8,259,587	1,181,192	439,050	48,500	1,851	19,285	9,969,488	26,669,892
Jackson	7,360,734	854,496	706,002	94,251	2,604	25,489	9,969,488	26,669,892
Jasper	11,267,084	1,433,734	848,769	122,312	4,056	20,303	13,700,138	11,177,136
Jefferson	6,049,505	527,579	743,788	56,057	2,802	12,056	7,497,877	5,078,487
Johnson	10,326,946	1,036,505	651,288	63,621	2,914	26,590	12,108,134	8,229,408
Jones	6,400,558	869,264	814,666	94,716	3,066	40,026	8,223,299	7,279,653
Keokuk	7,711,008	964,132	1,169,547	4,925	2,288	8,223,299	9,941,288	8,428,066
Keosauqua	10,945,899	1,185,874	1,165,380	89,901	4,630	17,397	13,408,927	3,549,893
Lee	10,009,488	1,906,751	1,808,031	83,716	6,110	32,991	13,901,027	3,042,960
Totals \$879,465,516 \$116,536,427 \$91,250,640 \$77,732,139 \$ 126,489 \$1,619,670 \$1,086,070,881 \$606,782,660								

COUNTIES	Net Taxable Value of all Realty	Assessed by the Executive Council					Total Net Taxable Value of all Property except Money and Credits	Net Assessed Actual Value of Money and Credits
		Net Taxable Value of Personal Property except Money and Credits	Net Taxable Value R. R. Property including Sleeping Car and Inter-U.	Net Taxable Value of Telegraph and Telephone	Net Taxable Value of Express Property	Net Taxable Value of Transmission Lines		
Linn	\$20,352,939	\$ 2,935,694	\$ 1,678,165	\$ 120,762	\$ 6,342	\$ 38,129	\$ 25,122,681	\$16,949,757
Louis	5,291,547	555,418	549,549	31,756	3,063	11,829	6,482,180	1,117,439
Luna	4,434,555	480,422	494,309	22,452	2,259	6,364	5,382,339	3,252,326
Lyon	8,125,044	928,647	980,331	57,055	3,533	5,149	11,078,969	3,093,061
Madison	7,079,294	763,366	418,382	102,042	1,704	3,408	8,268,196	5,164,759
Madison	8,619,933	1,008,013	1,175,182	92,197	5,065	12,782	10,913,182	6,672,297
Marion	7,062,259	790,687	804,691	51,361	3,225	8,370	8,814,763	5,185,928
Marshall	10,426,429	1,080,322	984,633	135,014	4,755	26,343	12,647,536	9,089,041
Mills	2,285,261	689,244	731,524	109,383	3,192	15,725	6,831,331	3,207,038
Mitchell	6,046,424	774,490	563,925	56,526	2,287	13,670	7,457,428	6,449,017
Monona	7,440,844	830,063	1,020,944	103,467	3,638	5,434	9,405,380	2,044,244
Monroe	4,186,265	633,550	820,180	43,060	3,962	7,378	5,696,894	1,754,109
Montgomery	8,554,566	722,171	638,107	37,611	1,550	7,182	7,761,216	6,278,879
Muscatine	8,000,219	1,277,309	1,019,534	87,505	4,137	8,773	10,397,567	7,124,831
O'Brien	9,422,943	1,042,504	843,412	53,444	3,089	12,367	11,377,718	8,512,085
Oceola	5,230,197	561,830	533,828	27,644	1,843	5,866	6,371,296	1,335,447
Page	8,210,800	1,205,421	838,629	70,715	3,249	11,575	10,340,482	8,313,515
Palo Alto	7,060,707	667,458	528,057	56,990	2,409	14,823	8,329,532	2,181,431
Pemscot	12,661,346	1,441,066	988,980	124,095	3,620	20,962	15,180,050	7,386,851
Pontiac	7,557,297	819,821	697,498	90,235	2,915	13,934	9,381,500	2,962,032
Polk	45,656,016	14,036,411	2,127,368	225,601	7,967	21,416	62,074,719	20,602,282
Pottawattamie	16,966,630	2,246,823	1,807,392	254,820	6,040	13,070	21,234,990	10,600,000
Poweshiek	9,277,753	899,328	875,422	76,498	3,074	25,578	10,957,623	8,243,821
Ringgold	4,966,429	380,706	681,214	29,651	2,554	15,870	6,303,430	2,701,292
Sac	9,846,197	1,082,380	968,725	78,650	3,441	20,681	11,909,272	6,012,389
Scott	20,431,141	1,155,077	1,074,662	101,145	9,011	18,329	25,804,385	21,946,920
Shelby	8,582,637	918,297	735,354	63,322	3,065	1,425	10,723,130	4,282,969
Story	12,371,390	1,397,393	1,378,706	139,971	4,719	24,154	15,316,774	6,858,489
Story	10,621,594	1,067,203	1,065,512	73,394	4,546	22,729	12,836,038	9,461,432
Tama	10,760,745	1,220,388	1,201,193	75,865	4,433	23,625	12,305,251	8,115,056
Taylor	6,230,259	630,983	540,050	32,388	1,945	9,021	7,460,657	4,399,874
Union	5,630,879	661,407	558,985	51,530	2,113	9,536	6,817,420	3,031,039
Van Buren	4,620,565	494,684	672,332	36,339	2,560	10,219	5,846,305	2,941,016
Wapello	8,154,088	1,520,514	924,890	71,752	3,726	7,050	10,682,020	4,856,255
Warren	7,672,345	759,545	931,269	87,736	3,580	15,215	9,399,699	7,206,101
Washington	8,154,875	946,818	992,106	74,232	4,110	33,107	10,240,237	10,407,999
Wayne	6,013,296	536,526	779,155	44,401	3,012	7,508	7,486,961	3,652,732
Webster	13,326,485	1,563,516	1,413,063	171,837	7,507	15,002	16,467,020	5,711,872
Winnebago	4,651,415	589,568	494,923	29,617	1,876	4,331	5,681,739	2,304,558
Winnebago	8,047,149	956,850	665,130	57,303	2,654	30,473	9,759,559	5,418,328
Woodbury	29,327,812	5,212,669	1,304,160	406,636	6,481	9,995	36,265,374	14,088,320
Worth	4,521,039	501,144	461,510	51,484	1,968	5,180	5,542,354	2,426,625
Wright	8,278,114	959,920	979,808	91,103	4,164	15,668	10,299,844	2,719,989



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART I—GOLTS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	475	\$ 24.91	\$ 24.91			\$ 11,836	\$ 11,836
Adams	545	21.22	23.98	.13		11,568	13,072
Allamakee	472	27.11	25.86		.12	10,085	9,875
Appanoose	297	20.11	25.93	.19		5,925	7,110
Audubon	404	28.13	23.91		.15	11,366	9,661
Benton	622	22.72	24.08	.06		14,136	14,984
Black Hawk	460	24.93	24.93			11,466	11,466
Boone	442	31.46	23.91		.24	13,908	10,570
Bremer	360	24.24	24.24			8,728	8,728
Buchanan	480	25.53	24.00		.05	12,405	11,662
Buena Vista	283	28.13	23.91		.15	7,962	6,768
Butler	365	24.56	24.56			8,954	8,954
Calhoun	540	20.48	24.08	.17		11,108	12,996
Carroll	380	30.53	24.12		.21	11,788	9,313
Cass	452	28.99	24.00		.17	13,105	10,877
Cedar	365	29.67	24.03		.19	10,832	8,774
Cerro Gordo	327	27.58	23.99		.13	9,020	7,847
Cherokee	482	25.45	23.92		.06	12,268	11,532
Chickasaw	368	27.97	24.05		.14	10,294	8,853
Clarke	396	24.00	24.00			9,504	9,504
Clay	357	24.30	24.30			8,670	8,670
Clayton	638	32.39	23.97		.26	20,460	15,203
Clinton	534	29.11	23.87		.18	15,544	12,746
Crawford	489	27.86	24.24		.13	13,824	11,853
Dallas	484	25.65	23.85		.07	12,413	11,544
Davis	357	22.88	24.02	.05		8,856	9,299
Decatur	348	23.66	23.66			8,235	8,235
Delaware	424	28.15	23.93		.15	11,924	10,135
Des Moines	206	29.88	23.90		.20	6,156	4,925
Dickinson	257	20.22	24.06	.19		5,156	6,183
Dubuque	402	31.93	23.95		.25	13,058	9,794
Emmet	379	27.44	23.87		.13	10,400	9,048
Fayette	667	24.94	24.94			16,640	16,640
Floyd	388	25.40	23.88		.06	9,854	9,263
Franklin	458	27.28	24.01		.12	12,496	10,996
Fremont	325	19.54	24.03	.23		6,332	7,813
Greene	627	28.71	23.83		.17	18,000	14,940
Grundy	355	28.39	23.85		.16	10,080	8,467
Guthrie	508	28.14	23.92		.15	14,156	12,033
Hamilton	450	20.62	24.01	.17		5,420	11,021
Hancock	458	31.83	23.87		.25	14,576	10,932
Hardin	423	24.13	24.13			10,208	10,208
Harrison	572	23.85	23.85			13,642	13,642
Henry	312	25.48	23.95		.06	7,952	7,475
Howard	318	24.34	24.34			7,740	7,740
Humboldt	277	24.36	24.36			6,745	6,745
Ia	438	28.00	24.08	.14		12,264	10,547
Iowa	446	24.25	24.25			10,814	10,814
Jackson	403	24.33	24.33			9,808	9,808
Jasper	613	28.26	24.02		.15	17,322	14,724
Jefferson	359	20.42	24.10	.18		7,330	9,949
Johnson	508	27.47	23.90		.13	13,567	12,143
Jones	18	24.18	24.18		.15	12,570	10,685
Keokuk	679	23.12	24.04	.04		15,700	16,328
Kimberly	851	24.17	24.17			20,570	20,570
Lee	235	25.06	24.06		.04	5,888	5,652
Linn	287	24.53	24.53			9,453	9,453
Louis	287	30.83	23.88		.11	7,700	6,853
Lucas	314	27.41	23.85		.13	8,608	7,489
Lyon	433	27.04	24.07		.11	11,705	10,418
Madison	486	24.22	24.22			11,772	11,772
Mahaska	496	24.40	24.40			12,100	12,100

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	492	\$ 23.64	\$ 23.64			\$ 11,632	\$ 11,632
Marshall	452	27.16	23.90		.12	12,278	10,805
Mills	235	14.00	23.94	.71		3,290	5,626
Mitchell	289	28.06	23.85		.15	8,108	6,892
Monroe	437	19.93	23.92	.20		8,712	10,454
Montgomery	253	21.14	24.10	.14		5,350	6,096
Muscatine	300	20.40	24.07	.18		6,120	7,222
O'Brien	703	23.94	23.94			4,860	4,860
Oesoda	539	28.07	23.86		.15	15,132	12,802
Pack	298	24.08	24.08			7,176	7,176
Palo Alto	506	20.42	24.10	.18		10,208	12,945
Plymouth	448	23.95	23.95			10,730	10,730
Pocahontas	776	31.62	24.03		.24	24,536	18,647
Polk	477	25.10	24.10		.04	11,973	11,494
Pottawattamie	330	26.06	23.98		.08	8,600	7,912
Poweshiek	726	20.00	24.00	.20		14,520	17,424
Ringgold	582	28.38	23.84		.16	16,516	13,872
Sad	554	23.61	23.61			13,080	13,080
Scott	507	28.07	23.86		.15	14,236	12,101
Shelby	236	32.48	24.04		.26	7,665	5,672
Sioux	638	28.55	23.97		.16	18,220	15,305
Story	583	28.11	22.89		.15	16,390	13,932
Tama	526	21.44	24.01	.12		11,280	13,536
Taylor	568	20.49	24.09	.21		17,322	15,884
Union	713	24.72	24.72			17,624	17,624
Van Buren	413	20.95	24.09	.15		8,656	9,954
Vasello	373	16.26	24.06	.48		6,066	8,678
Warren	240	24.00	24.00			5,760	5,760
Washington	471	25.50	23.97		.06	12,008	11,283
Wayne	468	29.00	24.00		.17	13,572	11,265
Webster	599	19.77	23.92	.21		11,842	14,329
Winnebago	536	27.70	24.10	.13		14,871	12,638
Winnechick	216	21.20	23.96	.13		4,580	5,175
Woodbury	607	28.30	24.06		.15	17,184	14,500
Worth	620	24.08	24.08			14,932	14,932
Wright	179	25.88	24.07		.07	4,632	4,308
Wright	409	27.98	24.06		.14	11,442	9,840
Totals	\$ 43,655	\$ 25.60	\$ 24.08			\$ 1,117,630	\$ 1,051,140

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

PART II—COLTS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	430	\$ 46.36	\$ 39.92		.12	\$ 19,508	\$ 17,167
Adams	474	36.74	40.05	.09		17,412	18,979
Alamogordo	514	40.16	40.16			20,640	20,640
Appanoose	273	29.52	40.15	.36		8,060	10,962
Audubon	361	43.98	40.02		.09	15,876	14,447
Benton	582	35.23	40.16	.14		20,509	23,380
Black Hawk	354	44.62	40.16		.10	15,794	14,215
Boone	437	46.56	39.87		.15	20,496	17,422
Bernier	320	42.95	39.94		.07	13,745	12,783
Buchanan	400	39.03	39.81	.02		15,612	15,924
Buena Vista	333	44.23	39.81		.10	14,731	13,258
Butler	316	44.20	39.78		.10	15,988	12,571
Calhoun	520	40.13	40.13			20,872	20,872
Carroll	391	44.02	40.06		.09	17,212	15,963
Cass	377	41.93	39.83	.05		15,808	15,018
Cedar	348	43.06	40.07		.07	14,996	13,945
Cerro Gordo	325	42.00	39.80		.05	13,650	12,960
Cherokee	413	40.56	40.56			16,752	16,752
Chickasaw	436	44.05	40.09		.09	19,206	17,477
Clarke	327	31.99	39.99	.25		10,460	13,075
Clay	358	36.03	39.99	.11		12,899	14,218
Clayton	685	47.95	39.80		.17	32,848	27,264
Clinton	569	42.84	39.84		.07	24,377	22,671
Crawford	489	43.92	39.97		.09	21,476	19,543
Dallas	517	46.83	39.81		.15	24,212	20,580
Davis	327	34.43	39.94	.16		11,260	13,062
DeSatur	317	34.54	40.07	.16		10,949	12,701
Delaware	481	44.23	39.81		.19	21,276	19,148
Des Moines	241	44.08	40.11		.09	10,624	9,698
Dickinson	349	37.56	39.99	.06		9,352	9,912
Dubuque	440	32.12	40.13		.22	22,931	17,657
Emmet	389	43.55	40.07		.08	16,940	15,585
Fayette	510	41.95	39.85		.05	23,914	22,718
Floyd	376	37.06	40.02	.08		13,586	15,051
Franklin	425	46.98	39.93		.15	19,966	16,971
Fremont	229	31.14	39.86	.28		7,132	9,129
Greene	606	40.46	40.46			24,520	24,520
Grundy	342	44.36	39.92		.10	15,172	13,655
Guthrie	388	43.15	40.13		.07	16,744	15,572
Hamilton	450	32.98	39.91	.21		14,844	17,991
Hancock	353	47.90	39.76		.17	17,004	14,113
Hardin	408	35.95	39.90	.11		14,596	16,202
Harrison	536	43.86	39.91		.08	23,512	21,396
Henry	323	42.04	39.94		.05	13,580	12,901
Howard	344	51.55	40.21		.22	17,736	13,834
Humboldt	282	43.77	39.83		.09	12,344	11,233
Ida	463	44.00	40.04		.09	20,372	18,539
Iowa	412	35.60	39.87	.12		14,666	13,430
Jackson	378	39.84	39.84			15,061	15,061
Jasper	337	45.37	39.93		.12	24,366	21,442
Jefferson	300	29.40	39.98	.36		8,820	11,995
Johnson	478	42.60	40.04		.06	20,367	19,145
Jones	463	51.52	40.13		.22	25,466	19,817
Kearney	721	36.34	39.97	.10		26,204	28,824
Kennett	780	43.54	40.06		.08	33,968	31,251
Lea	335	33.04	39.98	.21		11,102	13,433
Lincoln	39.47	39.47	39.47			601	5,827
Linn	306	42.52	39.92		.07	12,126	12,216
Lucas	309	36.33	39.96	.10		11,226	12,349
Lyon	364	42.84	39.89		.09	15,058	14,522
Madison	375	40.25	40.25			15,062	15,062
Mahaska	519	41.85	40.18		.04	21,720	20,651

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	454	\$ 40.95	\$ 40.95			\$ 18,592	\$ 18,592
Marsalis	406	36.00	40.17	.08		15,832	16,207
Miller	204	23.86	40.08	.08		4,868	8,178
Mitchell	292	44.25	39.53		.10	12,920	11,628
Monona	453	28.15	39.97	.42		12,756	18,114
Monroe	328	36.32	39.95	.10		8,645	9,511
Montgomery	241	31.79	40.06	.26		7,604	8,364
Muscatine	210	26.21	39.83	.10		20,424	18,382
O'Brien	458	41.31	39.97		.03	9,396	9,114
Oceola	228	41.31	39.97		.03	15,416	20,925
Page	325	29.74	39.85	.34		16,553	18,539
Palo Alto	462	35.83	40.13	.12		24,084	21,916
Plymouth	549	43.87	39.92		.09	13,140	14,990
Pocahontas	374	35.16	40.08	.14		14,920	14,472
Pocahontas	362	41.22	39.98		.03	28,388	29,291
Pottawattamie	733	36.00	39.96	.11		19,120	18,546
Poweshuck	463	41.30	40.06		.03	14,819	17,831
Ringgold	448	33.08	40.03	.21		25,212	22,943
Sac	573	44.00	40.04		.09	11,764	9,411
Scott	234	50.27	40.21		.20	28,744	23,744
Scott	590	40.24	40.24			20,160	18,144
Shelby	456	44.21	39.79		.10	17,716	17,716
Sioux	449	40.26	40.26			27,460	21,863
Story	543	50.57	39.95		.21	19,624	19,624
Tama	501	39.17	39.17			9,452	12,004
Taylor	300	31.56	40.00	.27		10,348	16,971
Union	423	24.46	40.11	.64		9,600	12,000
Van Buren	260	32.00	40.00	.25		15,896	16,373
Wapello	408	38.96	40.13	.03		25,210	20,929
Warren	524	48.12	39.95		.17	14,102	19,743
Washington	493	28.60	40.04	.40		18,040	17,138
Wayne	428	42.14	40.03		.05	8,512	9,112
Webster	292	38.99	40.16	.03		7,875	31,061
Winnebago	775	44.53	40.08		.10	24,860	24,114
Winnebago	601	41.36	40.12		.05	7,484	7,858
Woodbury	197	37.99	39.89		.05	15,004	15,004
Worth	393	39.79	39.79				
Wright							
Totals	41,278	\$ 40.57	\$ 40.00			\$1,674,759	\$ 1,651,309



PART III—HORSES THREE YEARS OLD AND OVER.

[illegible]

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART IV—STALLIONS.

COUNTIES	Number	Reported Average Value	Reported Actual Value
Adair	51	\$ 140.38	\$ 7,100
Adams	49	172.70	6,908
Allamore	18	160.55	2,892
Appanose	20	79.44	1,588
Audubon	20	140.00	2,812
Benton	53	158.90	8,422
Black Hawk	20	244.89	4,896
Bonne	48	174.52	8,392
Bremer	13	278.61	3,622
Buchanan	23	157.92	3,948
Buena Vista	19	174.52	3,316
Butler	30	127.07	5,812
Calhoun	30	212.60	6,408
Carroll	21	239.81	5,036
Cass	29	102.55	2,974
Cedar	18	200.00	2,600
Cerro Gordo	10	128.35	5,134
Cherokee	58	231.45	13,424
Chickasaw	22	200.00	4,400
Clarke	17	111.06	1,888
Clay	23	137.56	3,154
Clayton	23	157.21	3,616
Clinton	19	195.27	3,710
Crawford	20	201.20	4,024
Dallas	23	147.13	3,384
Davis	18	182.88	3,292
Decatur	41	101.67	4,144
Delaware	29	210.30	6,100
Des Moines	13	129.70	1,688
Dickinson	24	144.10	4,460
Dubuque	17	252.20	4,288
Emmet	15	136.00	2,940
Fayette	24	176.05	4,240
Floyd	19	130.11	2,472
Franklin	20	125.92	3,096
Fremont	18	123.77	2,228
Greene	20	159.00	3,180
Grundy	22	142.00	3,124
Guthrie	23	136.00	3,400
Hamilton	25	174.08	4,352
Hancock	20	239.00	4,780
Hardin	30	102.57	6,052
Harrison	32	143.87	4,604
Henry	11	120.00	1,420
Howard	18	108.84	1,960
Humboldt	21	319.24	6,704
Ia	21	204.00	4,284
Iowa	22	95.55	2,150
Jackson	16	116.25	1,860
Jasper	44	164.77	7,250
Jefferson	19	125.68	2,358
Johnson	41	121.44	4,978
Jones	31	292.10	9,076
Keokuk	81	152.59	12,360
Kossuth	50	152.24	7,612
Lee	25	84.35	2,109
Linn	38	91.12	9,174
Louis	23	156.52	3,600
Lucas	13	167.38	2,176
Lyon	32	172.81	5,520
Madison	31	122.36	3,812
Mahaska	45	166.84	7,808

COUNTIES	Number	Reported Average Value	Reported Actual Value
Marion	24	\$ 128.41	\$ 3,034
Marshall	14	215.88	3,064
Miller	19	84.32	1,696
Mitchell	23	173.83	3,998
Monona	39	112.92	4,494
Monroe	18	93.33	1,680
Montgomery	22	118.91	3,616
Muscatine	24	101.75	2,442
O'Brien	38	165.37	6,284
Oscola	11	225.18	2,488
Pago	47	88.51	4,190
Palo Alto	35	106.72	2,598
Plymouth	20	249.00	4,680
Pocahontas	26	132.00	3,432
Polk	52	115.00	5,980
Pottawattamie	38	100.47	4,160
Potosi	32	190.13	6,084
Ringgold	32	120.00	3,841
Sac	21	195.80	4,112
Scott	17	182.35	2,100
Shellsburg	36	170.00	3,120
Sioux	40	126.10	5,044
Story	48	156.25	7,500
Tama	27	247.23	6,673
Taylor	39	125.54	4,896
Union	35	99.48	3,482
Van Buren	24	111.16	2,608
Wapello	13	109.23	1,420
Warren	32	106.37	3,404
Washington	34	120.88	4,100
Wayne	29	126.27	3,662
Webster	37	143.62	5,314
Winnebago	12	122.00	1,464
Winnebuck	33	194.67	6,404
Woodbury	28	174.90	4,872
Worth	13	153.46	1,995
Wright	39	110.67	4,316
Totals	2,809	\$ 152.55	\$*428,540

\* No adjustment.



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART V—HORSES OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	8,821	\$ 64.02	\$ 57.79	\$ 545,324	\$ 492,481
Adams	49,711	56.13	51.90	319,960	305,642
Allamakee	7,400	53.97	50.77	399,451	370,159
Appanoose	6,337	38.52	37.18	244,117	262,401
Arden	7,911	57.59	57.20	455,646	452,512
Benett	13,055	62.25	57.81	812,673	754,824
Black Hawk	8,760	62.26	57.68	545,852	508,296
Boone	9,697	63.16	57.80	612,492	560,504
Bremers	7,764	61.84	57.62	480,135	447,300
Buchanan	8,190	63.97	57.31	523,032	460,384
Buena Vista	10,386	62.48	58.62	648,944	608,901
Butler	9,472	58.97	58.82	558,588	557,191
Calhoun	10,604	58.10	58.28	616,172	618,060
Carroll	9,649	62.35	58.40	601,652	563,571
Cass	9,602	56.88	57.63	535,056	505,056
Cedar	9,897	60.81	58.17	601,808	575,805
Cerro Gordo	9,359	58.13	57.94	544,124	542,269
Cherokee	9,538	58.88	58.80	561,056	560,920
Chickasaw	7,882	61.81	57.38	487,244	452,340
Clarke	5,353	53.84	56.31	278,206	301,475
Clay	9,007	61.56	58.19	554,504	524,137
Clayton	10,036	58.37	57.37	638,427	627,470
Clinton	11,058	59.30	57.23	653,785	632,914
Crawford	11,034	62.62	58.15	747,356	694,076
Dallas	8,808	62.68	56.94	555,259	504,386
Davis	5,890	55.48	56.89	326,822	335,135
Decatur	7,454	44.02	57.33	328,541	427,901
Delaware	8,489	61.08	57.79	525,640	480,623
Des Moines	6,728	57.78	57.78	388,791	394,011
Dickinson	5,966	57.94	58.20	345,714	347,262
Dubuque	8,436	70.51	67.66	594,143	485,909
Emmet	6,510	60.38	57.17	399,149	377,945
Fayette	10,517	60.25	56.78	633,704	597,173
Floyd	8,195	56.73	57.33	464,918	469,829
Franklin	10,438	56.46	57.62	589,367	601,486
Fremont	7,578	57.41	57.88	425,608	427,066
Greene	10,276	60.74	57.06	624,116	586,351
Grundy	8,674	62.23	57.75	539,868	500,934
Guthrie	8,900	60.92	57.13	542,274	508,501
Hamilton	10,987	50.15	57.71	551,094	534,149
Hancock	10,045	57.35	57.77	576,138	580,397
Hardin	8,940	57.67	57.85	515,588	517,194
Harrison	12,201	54.25	56.62	662,016	690,913
Henry	6,282	57.38	57.40	361,754	360,598
Howard	7,168	53.86	57.62	386,136	410,290
Humboldt	7,303	58.81	58.66	429,644	428,533
Ia	8,421	64.93	57.25	546,852	482,110
Iowa	49,442	52.51	57.51	456,264	530,883
Jackson	7,641	54.77	57.33	418,331	438,121
Jasper	13,367	58.07	57.66	776,322	770,800
Jefferson	6,588	44.11	57.18	290,616	376,733
Johnson	9,551	57.97	57.65	553,714	550,678
Jones	7,329	58.98	57.33	565,623	420,162
Keokuk	10,268	59.41	57.02	610,100	585,556
Kossuth	16,997	61.86	57.63	1,051,546	979,571
Lee	6,586	46.74	57.59	307,889	379,294
Linn	11,148	52.68	58.63	487,367	653,712
Louis	6,361	57.17	57.96	363,720	368,739
Lucas	4,896	50.33	56.75	246,434	277,875
Lyons	11,121	58.49	58.24	650,302	647,778
Madison	8,631	57.61	57.10	430,612	458,908
Mahaska	9,142	57.52	57.43	525,908	525,099

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Maries	7,995	\$ 58.89	\$ 56.70	\$ 470,876	\$ 453,371
Marshall	9,815	54.19	57.66	531,896	565,949
Mills	7,541	41.71	58.22	314,560	439,076
Mitchell	7,018	62.25	58.36	474,079	444,628
Monona	10,991	46.09	58.10	506,595	638,684
Monroe	4,961	49.88	57.22	247,488	283,874
Montgomery	7,018	46.43	57.90	325,888	406,355
Muscataine	6,821	55.79	58.58	380,572	399,615
O'Brien	10,860	65.25	57.47	676,388	595,930
Oceola	7,148	62.03	57.84	443,448	413,459
Page	8,953	49.79	57.09	445,800	511,160
Palo Alto	7,522	57.79	58.60	550,357	552,343
Plymouth	15,344	65.39	57.43	1,003,356	881,328
Pocahontas	9,999	57.76	57.90	577,010	578,972
Polk	9,794	55.61	58.12	544,652	560,274
Pottawattamie	15,736	57.15	57.52	899,408	905,215
Poweshiek	9,207	60.82	57.10	560,038	525,722
Ringgold	7,568	45.71	56.48	336,819	416,210
Sac	10,291	63.02	57.30	669,188	589,709
Scott	7,926	73.95	58.47	586,149	603,443
Shelby	10,642	60.99	57.32	649,080	610,105
Siox	15,368	66.05	58.16	1,015,158	893,856
Story	10,199	58.02	58.24	591,800	594,056
Tama	10,835	68.66	57.56	743,955	625,750
Taylor	8,068	56.10	56.10	452,664	452,664
Union	9,156	46.51	57.03	286,351	351,096
Van Buren	6,042	44.65	56.67	266,162	342,409
Wapello	5,712	42.67	57.40	243,820	327,954
Warren	8,203	53.32	56.55	438,944	467,236
Washington	8,931	57.62	56.88	514,628	508,034
Wayne	6,812	42.30	55.64	288,198	379,075
Weber	12,236	62.38	58.00	763,337	709,744
Winnebago	7,011	54.44	58.23	381,720	468,297
Winnesboro	10,566	64.62	56.96	682,852	601,853
Woodbury	15,444	58.03	57.98	896,276	895,520
Worth	6,204	63.25	58.37	392,402	362,180
Wright	10,068	50.32	57.72	508,310	582,904

Totals..... 893,821 \$ 57.85 \$ 57.61 \$51,714,372 \$ 51,492,835

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair.....	1,247	\$ 64.10	\$ 59.81		.06	\$ 82,434	\$ 77,488
Adams.....	1,051	52.58	59.94		.14	55,220	62,596
Alamogordo.....	62	58.65	59.82		.02	5,296	5,364
Appanose.....	1,394	41.44	60.09		.45	57,774	83,772
Audubon.....	449	63.55	59.74		.06	28,544	26,822
Benton.....	727	63.87	60.03		.06	46,438	43,652
Black Hawk.....	249	80.06	60.07		.25	19,943	14,957
Boone.....	950	64.23	59.73		.07	61,060	56,749
Bremer.....	189	63.39	60.22		.05	11,582	11,383
Buchanan.....	504	62.74	60.23		.04	31,600	30,355
Buena Vista.....	552	62.02	60.16		.03	34,240	33,213
Butler.....	245	50.69	59.81		.18	12,430	14,659
Calhoun.....	767	56.10	60.03		.07	43,052	46,044
Carroll.....	772	63.22	60.05		.05	48,898	46,368
Cass.....	1,305	65.20	59.98		.08	50,551	53,675
Cedar.....	965	67.61	60.07		.11	67,271	59,876
Cerro Gordo.....	327	57.31	60.18		.05	18,749	19,677
Cherokee.....	392	60.45	60.45		.06	23,700	23,700
Chickasaw.....	77	64.10	60.25		.06	4,995	4,640
Clarke.....	884	55.12	60.02		.07	33,085	33,085
Clay.....	452	53.72	60.17		.12	24,280	27,194
Clayton.....	297	62.21	59.72		.04	18,478	17,739
Clinton.....	411	62.20	59.71		.04	25,594	24,341
Crawford.....	1,064	67.92	59.77		.12	72,250	71,557
Dallas.....	1,171	67.73	60.27		.11	79,312	70,588
Davis.....	1,000	58.36	60.11		.03	58,330	60,111
Deatur.....	1,250	45.22	60.14		.33	56,520	75,172
Delaware.....	262	64.00	60.16		.06	18,658	17,567
Des Moines.....	513	59.32	59.32		.00	30,433	30,433
Dickinson.....	372	51.83	60.13		.16	19,280	22,365
Dubuque.....	245	80.29	60.15		.25	19,650	14,738
Emmet.....	70	70.77	60.15		.15	24,314	20,692
Fayette.....	349	61.33	60.29		.02	21,472	21,043
Floyd.....	132	61.69	59.84		.03	8,113	7,899
Franklin.....	358	55.63	60.08		.08	19,944	21,507
Fremont.....	2,303	63.82	59.99		.06	149,416	132,179
Grover.....	678	67.59	60.15		.11	45,828	40,787
Grundy.....	264	62.31	59.82		.04	16,452	15,794
Guthrie.....	967	56.41	59.79		.06	53,984	57,223
Hamilton.....	719	43.78	59.98		.37	31,454	43,123
Hancock.....	471	59.45	59.45		.00	28,000	28,000
Hardin.....	483	62.60	60.10		.04	30,354	29,149
Harrison.....	1,885	62.47	59.97		.04	117,732	113,042
Henry.....	825	65.34	60.11		.08	53,694	49,592
Howard.....	142	62.42	59.92		.04	8,854	8,599
Humboldt.....	350	64.99	59.79		.08	22,718	20,928
Ida.....	525	68.00	59.84		.12	35,700	31,416
Iowa.....	1,126	54.89	59.79		.09	61,777	67,337
Jackson.....	478	66.87	60.28		.06	27,186	28,817
Jasper.....	1,417	65.74	59.82		.09	93,157	84,773
Jefferson.....	665	45.42	59.95		.32	31,522	41,675
Johnson.....	1,200	64.76	60.22		.07	77,712	72,272
Jones.....	467	65.45	60.21		.08	28,153	26,253
Keeok.....	1,675	64.93	59.74		.08	108,738	100,067
Kossuth.....	520	59.92	59.92		.00	31,150	31,150
Lee.....	941	53.37	59.77		.12	40,218	36,244
Lincoln.....	945	57.06	59.90		.05	54,081	56,785
Linn.....	672	65.16	59.95		.08	43,718	40,285
Lucas.....	965	56.83	60.24		.06	56,544	59,937
Lyon.....	207	67.54	60.11		.11	13,982	12,444
Madison.....	837	49.42	59.80		.21	41,372	50,060
Malaska.....	1,424	68.88	59.90		.13	98,082	85,331

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion.....	1,319	\$ 69.32	\$ 60.31		.13	\$ 91,434	\$ 79,548
Marshall.....	635	61.00	59.78		.02	38,736	37,961
Mills.....	1,265	56.51	59.90		.06	71,488	75,777
Mitchell.....	188	65.87	59.94		.09	12,384	11,709
Monroe.....	1,633	59.69	59.69		.00	98,682	98,682
Montgomery.....	1,228	59.14	59.14		.00	72,631	72,631
Muscatine.....	1,434	51.86	60.16		.16	74,364	86,302
O'Brien.....	637	69.94	60.94		.10	21,040	18,936
Oceola.....	215	66.79	59.85		.10	14,484	14,049
Pago.....	235	61.64	59.79		.03	114,621	116,913
Palo Alto.....	1,956	58.59	59.76		.02	87,387	90,007
Plymouth.....	427	64.14	60.29		.06	58,832	60,007
Pocahontas.....	833	70.63	60.03		.15	30,668	30,668
Polk.....	510	60.13	60.13		.00	88,065	83,062
Pottawattamie.....	1,396	63.09	59.94		.05	142,380	135,294
Poweshiek.....	2,094	68.00	59.84		.12	67,860	67,860
Ringgold.....	1,113	60.97	60.11		.07	62,656	99,142
Sac.....	1,048	56.22	60.16		.07	32,824	48,070
Scott.....	803	65.78	59.86		.09	43,078	33,170
Shelby.....	555	77.02	59.77		.23	49,668	48,469
Sioux.....	808	61.84	59.98		.03	26,326	29,222
Story.....	485	64.28	60.25		.11	33,812	35,426
Tama.....	920	58.49	60.24		.03	42,980	35,444
Taylor.....	587	73.22	60.04		.18	87,254	80,282
Union.....	1,343	64.98	59.78		.08	43,067	37,710
Van Buren.....	964	44.67	59.86		.34	47,786	54,954
Wapello.....	913	52.34	60.19		.15	35,024	47,633
Warren.....	796	44.00	59.84		.36	35,656	62,089
Washington.....	1,034	54.10	60.03		.11	60,324	60,388
Wayne.....	1,354	67.70	60.05		.11	67,543	67,282
Weaver.....	1,024	41.59	59.89		.44	40,715	40,715
Winnebago.....	672	60.88	60.88		.00	19,740	19,740
Winnechick.....	330	59.81	59.81		.00	13,479	11,453
Woodbury.....	192	70.19	59.95		.15	107,324	85,859
Worth.....	1,432	74.94	59.95		.20	5,014	4,813
Wright.....	80	62.68	60.17		.04	25,484	33,105
Totals.....	550	48.15	60.19		.25		
Totals.....	78,922	\$ 60.33	\$ 60.13			\$ 4,761,692	\$ 4,745,629



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART VII—CATTLE IN FEEDING.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	1,684	\$ 44.78	\$ 39.85		.11	\$ 75,418	\$ 67,122
Adams	758	33.44	40.12	.20		25,352	30,422
Alamogordo	108	31.86	39.95	.18		3,356	43,140
Appanoose	373	48.70	39.93		.18	18,168	14,808
Arcadia	2,708	40.18	40.18			108,820	108,820
Benton	4,758	40.01	40.01			190,369	190,369
Black Hawk	1,432	40.79	40.79			58,457	58,457
Boone	2,551	37.82	40.08	.06		96,580	102,399
Brenner	34	40.41	40.41			1,374	1,374
Buchanan	1,355	26.40	40.04	.10		49,228	54,261
Bureau Vista	5,782	36.81	40.12	.09		139,262	151,796
Butler	1,160	46.21	39.87		.15	54,229	45,257
Calhoun	2,059	34.33	40.16	.17		70,688	82,705
Carroll	3,108	36.67	39.97	.09		113,972	124,229
Cass	3,101	37.35	39.96	.07		115,914	123,921
Cedar	4,302	42.84	39.80		.09	188,472	171,692
Cerro Gordo	2,902	33.86	39.95	.18		98,586	115,977
Cherokee	7,008	48.61	39.86		.18	342,84	280,991
Chickasaw	178	40.00	40.00			7,120	7,120
Clarke	64	42.25	40.16		.38	2,628	10,888
Clay	1,455	31.10	40.12	.20		45,262	58,388
Clayton	180	37.22	39.82	.07		5,700	7,160
Clinton	6,450	38.77	39.93	.03		250,890	267,582
Crawford	10,188	42.39	39.85	.06		431,496	405,882
Dallas	4,311	44.25	39.83		.10	190,743	171,560
Davis	230	41.29	40.02		.03	9,492	9,207
DeSoto	746	47.10	40.03		.15	35,126	29,866
Delaware	333	39.58	39.58			13,180	13,180
Des Moines	1,694	42.78	39.79		.07	72,474	67,401
Dickinson	1,295	41.09	39.86		.03	53,212	51,616
Dubuque	385	44.71	39.79		.11	26,158	23,281
Emmet	36	40.14	40.14	.11		22,784	25,290
Fayette	485	39.62	39.65			19,256	19,256
Floyd	2,170	37.53	40.18	.07		81,485	87,189
Franklin	4,296	40.54	40.54			174,166	174,166
Fremont	4,713	38.50	40.15	.23		153,390	188,411
Greene	2,159	41.82	40.15		.04	90,262	86,680
Grundy	2,228	45.82	39.86		.13	102,560	89,227
Guthrie	2,278	37.76	40.03	.06		86,004	91,264
Hamilton	3,068	34.85	40.09	.15		104,858	120,587
Hancock	1,199	39.67	39.67			47,564	47,564
Hardin	3,816	37.85	40.12	.06		144,468	153,126
Harrison	8,705	41.38	40.13		.03	360,216	349,410
Henry	1,944	41.15	39.92		.03	80,622	77,621
Howard	35	40.09	40.09			5,628	6,416
Humboldt	2,159	33.56	39.94	.19		72,448	86,213
Ida	7,660	44.00	40.04		.09	337,040	306,706
Iowa	3,317	37.39	40.00	.07		124,026	132,708
Jackson	876	36.73	40.02	.09		47,172	50,067
Jasper	6,599	44.81	39.88		.11	295,793	263,202
Jefferson	972	42.01	39.90		.05	40,834	38,792
Johnson	2,605	42.97	39.96		.07	111,940	104,104
Jones	1,679	39.38	39.38		.19	82,560	69,874
Kearney	2,665	42.49	39.94		.06	114,328	107,666
Kennett	2,915	34.11	39.91	.17		96,428	118,331
Lea	1,271	39.78	39.78			50,562	50,562
Lebanon	1,977	45.18	40.21	.11		89,325	79,502
Leola	3,025	51.41	40.19	.22		155,504	121,269
Lucas	598	49.55	40.14	.19		29,690	24,000
Lyon	796	34.05	39.84	.17		27,110	31,719
Madison	1,833	52.90	40.20		.24	81,056	61,618
Mahaska	2,730	34.61	40.15	.16		94,530	106,620

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	1,660	\$ 50.08	\$ 40.06		.20	\$ 83,584	\$ 66,867
Marshall	3,457	41.03	39.79		.03	223,946	217,228
Mills	6,662	38.51	40.05	.04		257,676	267,983
Mitchell	2,126	35.49	40.10	.13		77,236	87,277
Monroe	7,972	34.03	40.16	.18		250,940	296,109
Monroe	407	48.84	40.05		.18	19,878	16,300
Montgomery	3,466	26.54	40.08	.51		91,976	138,894
Muscatine	2,076	40.64	40.64			84,372	84,372
O'Brien	2,436	38.65	40.18	.04		94,104	97,868
Oceola	1,263	33.78	39.86	.18		42,664	50,344
Page	3,892	38.53	40.07	.04		149,932	155,950
Palo Alto	1,382	36.40	40.04	.10		50,300	55,330
Plymouth	7,729	38.99	40.16	.03		201,380	210,421
Pontiac	3,176	33.03	39.97	.21		104,912	126,944
Polk	3,591	48.61	39.86		.18	174,357	143,137
Pottawattamie	21,704	39.27	40.06	.02		852,520	869,370
Poweshiek	2,939	38.30	39.83	.04		112,578	117,081
Ringgold	728	43.87	39.92		.09	31,639	29,064
Sac	6,224	47.39	39.81		.16	285,004	247,903
Scott	2,422	36.55	39.84	.09		88,515	96,481
Shelby	3,261	40.18	40.18			131,040	131,040
SiouX	7,411	39.91	39.91	.05		289,350	303,818
Story	2,564	34.63	40.17	.16		88,812	103,622
Tama	3,637	45.66	40.18	.12		166,065	146,137
Taylor	1,103	43.52	40.04		.08	48,000	44,160
Tioga	1,108	44.58	40.12		.10	49,401	44,461
Van Buren	351	34.54	40.07	.16		12,124	14,064
Wapello	580	37.67	39.93	.06		22,188	23,419
Warren	1,882	46.29	39.81		.14	87,112	74,916
Washington	3,007	42.37	40.16		.05	130,690	124,374
Wayne	1,157	47.43	39.84		.16	54,876	46,096
Webster	1,762	38.56	39.85	.09		64,427	70,225
Winnebago	520	28.90	39.88	.38		15,028	20,730
Winnebuck	178	38.58	40.12	.04		6,868	7,143
Woodbury	8,856	33.46	40.15	.20		296,392	356,670
Worth	728	38.49	40.03	.04		28,020	29,141
Wright	2,067	32.55	40.04	.23		68,270	83,972
Totals	279,797	\$ 39.95	\$ 40.16			\$11,177,401	\$ 11,237,343

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	5,203	\$ 20.25	\$ 15.99		.21	\$ 105,415	\$ 83,275
Adams	3,445	16.46	15.97		.03	56,794	55,003
Allamakee	5,718	12.34	16.04	.30		70,581	91,755
Appanoose	3,279	20.50	15.99		.22	67,251	52,456
Arnold	3,930	20.36	16.00		.21	79,628	62,406
Benton	6,459	18.29	15.99		.13	118,077	102,722
Black Hawk	6,237	16.41	15.92		.03	102,400	99,328
Boone	3,774	20.38	15.90		.22	76,916	59,994
Bremer	4,851	16.35	16.02		.02	79,356	77,769
Buchanan	5,291	16.37	16.04		.02	85,128	81,423
Buena Vista	4,452	17.71	15.94		.10	78,840	70,955
Butler	5,676	15.95	15.95			90,484	90,484
Calhoun	2,890	16.21	16.21			46,719	46,719
Carroll	4,730	17.58	15.99		.09	82,198	75,583
Cass	4,299	20.73	15.96		.23	89,139	68,630
Cedar	3,921	24.74	16.08		.33	97,029	63,083
Cerro Gordo	4,709	17.22	16.01		.07	81,109	75,423
Cherokee	4,147	16.73	16.06		.04	69,572	66,597
Chickasaw	5,267	16.19	15.96		.02	85,062	85,062
Clarke	2,933	20.24	15.99		.21	59,369	46,899
Clay	4,068	18.30	15.92		.13	74,463	64,783
Clayton	7,117	16.51	16.01		.03	117,643	114,114
Clinton	4,635	18.22	16.03		.12	84,495	71,266
Crawford	5,385	20.54	16.02		.22	110,599	86,265
Dallas	3,646	16.57	16.07		.03	60,394	58,582
Davis	2,897	19.12	16.06		.16	55,399	46,533
Deaer	2,088	16.10	16.10			49,728	49,728
Delaware	5,272	16.08	16.08			84,824	84,824
Des Moines	2,039	17.03	16.00		.09	34,717	32,634
Dickinson	2,438	16.07	16.07			39,173	39,167
Dubuoque	5,149	16.38	16.03		.02	84,337	82,650
Emmet	3,242	16.04	16.04			52,015	52,015
Fayette	7,329	16.03	15.96		.04	121,954	117,076
Floyd	4,616	12.28	15.96	.30		55,692	73,670
Franklin	5,492	16.42	15.93		.03	90,163	87,458
Frederick	2,345	19.37	15.98		.13	41,300	35,821
Greene	3,400	20.03	16.02		.20	68,088	54,478
Grundy	5,068	16.32	15.99		.02	82,724	81,070
Guthrie	4,638	20.13	15.96		.21	93,675	74,068
Hamilton	4,269	12.21	16.00	.31		52,569	68,783
Hancock	3,911	16.11	16.11			62,988	62,988
Hardin	4,842	16.20	16.20			78,478	78,478
Harrison	3,613	20.47	15.97		.22	73,994	57,692
Henry	2,484	16.44	15.95		.03	39,626	38,626
Howard	4,932	12.17	15.94	.31		60,044	78,658
Humboldt	2,875	16.04	16.04			46,112	46,112
Iowa	2,697	20.00	16.00		.20	53,940	35,152
Jackson	5,014	16.49	16.00		.03	82,748	80,248
Jasper	4,588	16.56	15.06		.03	73,620	73,380
Jefferson	5,481	17.43	16.03		.08	95,510	87,969
Johnson	2,442	16.48	15.99		.03	40,208	39,960
Jones	4,230	16.36	16.07		.17	81,963	67,479
Kearney	5,445	16.04	16.04			87,338	87,338
Kendall	3,801	20.94	15.91		.24	79,616	66,470
Kossuth	6,490	16.17	16.17			104,922	104,922
Lee	3,067	16.88	16.05		.15	56,747	48,323
Lincoln	5,695	19.37	16.08		.17	109,559	90,834
Linn	1,958	22.28	16.04		.28	43,628	31,412
Lucas	2,918	20.21	15.97		.21	58,990	48,002
Lyon	4,480	18.07	15.90		.12	80,953	71,265
Madison	4,054	18.20	15.93		.13	64,244	54,244
Mahaska	3,986	15.59	16.06	.03		62,154	64,029

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	3,537	\$ 20.39	\$ 15.90		.22	\$ 72,124	\$ 56,257
Marshall	5,237	16.18	16.18			84,757	84,757
Mills	2,019	17.63	16.00		.09	35,636	32,429
Mitchell	5,191	16.36	16.03		.02	84,929	83,230
Monona	3,530	12.10	15.97	.32		42,716	55,288
Monroe	2,492	19.92	15.94		.20	49,652	39,722
Montgomery	3,005	16.06	16.06			48,272	48,272
Muscatine	2,879	18.23	16.04		.12	52,480	46,182
O'Brien	4,988	16.02	16.02			79,916	79,916
Oceola	2,846	19.62	15.89		.19	55,832	45,224
Page	3,749	16.82	15.98		.05	63,048	59,896
Palo Alto	3,474	19.15	16.09		.16	66,310	55,876
Plymouth	2,580	20.07	16.06		.20	151,196	120,657
Pocahontas	3,229	16.32	15.99		.02	52,708	51,654
Polk	3,644	19.88	15.90		.20	72,457	57,966
Pottawattamie	6,486	20.00	16.00		.20	129,720	100,776
Poweshiek	4,780	16.19	16.19			77,394	77,394
Ringgold	3,962	19.11	16.05		.16	75,717	68,602
Sac	4,557	20.00	16.00		.20	91,104	72,883
Scott	3,911	20.28	16.02		.21	79,255	62,643
Shelby	4,925	20.18	15.94		.21	99,412	78,535
Sioux	6,438	16.47	15.98		.03	106,962	102,909
Story	4,190	16.59	15.93		.04	69,352	66,770
Tama	7,008	22.73	15.91		.30	150,322	111,525
Taylor	3,635	22.05	15.88		.28	80,672	58,084
Union	2,739	21.29	15.95		.25	79,948	59,961
Van Buren	2,754	16.20	16.20			44,628	44,628
Wapello	2,343	16.73	16.06		.04	39,198	37,600
Warren	3,798	20.03	16.02		.20	76,068	60,854
Washington	2,172	20.55	15.92		.24	66,445	50,000
Wayne	3,481	19.92	15.94		.20	68,398	60,639
Webster	3,715	18.12	15.95		.12	67,351	59,289
Winnebago	3,239	12.62	16.03	.27		40,872	51,907
Winnebuck	12,279	18.14	15.98		.12	132,025	116,182
Woodbury	7,067	16.18	16.18			114,248	114,248
Worth	3,780	16.56	16.06		.03	62,601	60,723
Wright	3,838	15.85	15.85			61,213	61,213
Totals	421,566	\$ 17.69	\$ 16.02			\$ 7,460,205	\$ 6,758,453



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	3,328	\$ 26.14	\$ 26.14			\$ 87,014	\$ 87,014
Adams	2,348	24.52	25.99	.06		58,076	61,561
Allamore	3,871	20.20	20.06	.29		78,197	100,874
Appanoose	1,846	24.23	25.93	.07		44,734	47,898
Arden	2,429	25.19	25.95	.03		61,196	63,026
Benton	4,250	25.02	26.09	.04		106,653	110,159
Black Hawk	4,141	25.01	26.01	.04		103,576	107,713
Bloom	2,187	25.35	26.08		.08	62,008	57,047
Bremont	3,951	24.19	25.88	.07		95,585	102,280
Buchanan	3,254	24.07	25.99	.09		78,334	84,601
Bureau	2,796	24.08	26.01	.09		67,336	72,716
Butler	3,441	25.55	25.98		.09	88,234	89,395
Calhoun	1,731	24.03	25.95	.08		41,608	44,937
Carroll	2,976	25.66	25.92	.01		76,352	77,116
Cass	2,794	26.10	25.89		.07	73,128	72,337
Cedar	2,141	25.05	26.06		.13	54,129	55,791
Cerro Gordo	3,061	27.35	25.98		.03	83,702	79,320
Cherokee	2,585	24.47	25.94	.06		63,268	67,094
Chickasaw	3,538	25.05	26.09		.07	107,561	100,125
Clarke	1,754	27.50	25.95		.07	48,938	45,512
Clay	2,416	32.20	26.08		.19	67,796	63,019
Clayton	5,603	24.37	26.08	.07		136,552	146,111
Clinton	2,300	25.93	25.93			59,634	59,634
Crawford	5,207	26.11	25.91		.11	93,352	83,083
Dallas	2,022	25.42	25.93	.02		50,994	51,922
Davis	1,609	26.52	25.99		.02	42,880	41,826
Decatur	2,092	24.28	25.98	.07		50,796	54,352
Delaware	5,915	28.01	26.05		.07	169,664	101,988
Des Moines	1,923	24.55	26.02	.06		46,486	52,315
Dickinson	1,728	23.98	26.14	.09		41,438	45,165
Dubuque	3,991	27.91	25.96		.07	111,359	103,564
Emmet	1,719	27.63	25.97		.06	47,508	44,658
Fayette	2,480	24.80	26.04			59,545	68,525
Floyd	2,894	20.78	25.95	.25		60,073	75,098
Franklin	3,207	24.72	25.96	.05		79,298	83,231
Frederick	1,238	27.98	26.02		.07	34,644	32,219
Greene	2,118	26.01	26.05		.07	59,274	55,127
Grundy	2,829	23.81	25.93	.09		66,992	76,291
Guthrie	2,741	28.14	25.89		.08	77,124	70,954
Hamilton	2,234	20.39	26.10	.28		45,568	58,327
Hancock	2,444	24.02	25.94	.08		58,794	63,400
Hardin	2,130	24.24	26.04	.07		73,888	78,156
Harrison	2,366	27.29	25.93		.05	64,579	61,342
Henry	1,352	23.51	26.10	.11		31,794	35,294
Howard	3,527	20.18	26.03	.29		71,186	91,827
Humboldt	1,967	23.97	25.99	.08		59,668	65,299
Ia	1,803	28.00	26.04		.07	50,484	46,950
Iowa	3,193	24.62	26.10	.06		78,613	83,330
Jackson	2,776	24.41	26.11	.07		67,772	72,516
Jasper	3,541	27.24	26.15		.04	98,281	84,751
Jefferson	2,453	24.53	26.00	.06		60,874	65,126
Johnston	2,351	26.86	26.06		.03	63,153	61,260
Jones	3,487	31.23	25.92		.17	108,922	90,405
Kearney	2,018	28.50	26.01		.09	57,708	52,514
Kennett	3,508	24.38	26.09	.07		95,516	101,988
Lee	1,677	24.82	26.06	.05		41,631	43,713
Linn	3,014	27.35	25.89		.05	82,134	78,018
Louis	943	29.36	26.84		.12	27,684	24,362
Lucas	2,038	26.05	26.05		.07	57,174	55,179
Lyon	2,658	26.90	26.00		.03	79,878	77,191
Madison	2,717	24.30	26.00	.07		66,068	70,693
Malaka	2,448	25.57	25.93	.10		57,694	63,463

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	2,186	\$ 28.56	\$ 25.99		.09	\$ 62,434	\$ 56,815
Marshall	3,006	24.44	25.91	.06		73,477	77,886
Mills	1,289	25.04	26.04	.04		32,280	33,571
Missile	3,533	24.30	26.00	.07		86,334	92,399
Monona	2,060	16.11	25.94	.61		33,672	54,121
Monroe	1,433	27.44	26.07		.05	39,334	37,567
Montgomery	1,706	23.87	26.02	.09		40,712	44,376
Muscataine	1,810	25.81	25.81			46,710	46,710
O'Brien	3,011	28.08	26.11		.07	84,568	79,648
Oceola	1,976	24.00	25.92	.08		47,412	51,205
Page	2,407	25.06	26.06	.04		60,312	62,724
Palo Alto	2,347	28.40	26.13		.08	66,648	61,316
Plymouth	4,625	27.00	25.93		.07	129,024	119,992
Pocahontas	1,870	25.10	26.10	.04		46,946	48,824
Polk	2,477	32.61	26.09		.20	80,784	64,627
Pottawattomie	3,272	28.00	26.04		.07	91,616	85,203
Poweshiek	3,130	24.45	25.92	.06		76,548	81,141
Ringgold	2,860	24.88	25.98	.04		71,167	74,014
Sac	2,824	27.87	25.91		.07	78,724	73,213
Scott	2,725	29.67	26.10		.12	80,838	71,137
Shelby	2,906	28.12	26.15		.07	81,568	78,858
Sioux	4,106	28.42	25.87		.09	116,764	106,255
Story	2,225	24.56	26.03	.06		54,668	57,948
Tama	4,815	31.49	25.82		.18	151,644	124,348
Taylor	2,236	27.31	25.94		.05	61,064	58,011
Union	2,398	23.47	26.05	.11		56,299	62,492
Van Buren	1,665	22.85	26.00	.09		39,716	43,260
Wapello	1,699	24.60	25.92	.08		40,776	44,038
Warren	2,356	26.62	26.09		.02	68,032	66,671
Washington	1,758	28.35	26.08		.08	49,840	45,833
Wayne	2,439	25.35	26.08	.02		61,836	63,073
Webster	2,230	27.17	26.08		.04	60,608	58,184
Winnebago	2,152	22.84	26.04	.14		49,164	56,047
Winnebush	5,406	28.10	26.13		.07	152,007	141,367
Woodbury	2,785	24.27	25.97	.07		67,676	72,306
Worth	2,406	23.68	25.91	.08		57,700	60,316
Wright	2,408	24.08	26.01	.08		57,995	62,635
Totals	565,074	\$ 25.98	\$ 25.99			\$6,887,529	\$ 6,889,716

## TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

[illegible]



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART XI—STEERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	6,548	\$ 25.73	\$ 18.01		.30	\$ 168,484	\$ 117,939
Adams	3,913	20.88	17.97		.14	81,720	70,279
Allamakee	4,633	15.98	18.06	.13		74,053	83,680
Appanoose	3,545	23.70	18.01		.24	84,040	63,870
Audubon	4,082	23.89	17.92		.25	119,094	89,253
Baker	5,699	21.08	17.92		.15	120,182	102,138
Black Hawk	4,216	23.11	18.05		.22	97,410	75,980
Boone	3,530	24.73	18.05		.27	87,300	63,729
Bremser	945	20.56	17.89		.13	19,432	16,906
Bureau	3,946	20.67	17.98		.13	79,586	69,240
Buena Vista	5,658	20.12	17.91		.11	113,891	101,310
Butler	3,939	20.23	18.00		.11	79,600	70,844
Calhoun	2,522	20.01	18.01		.10	50,482	45,434
Carroll	5,253	22.58	18.06		.20	118,628	94,902
Cass	5,115	26.02	17.95		.11	133,093	91,834
Cedar	4,394	30.69	18.11		.41	134,872	79,574
Cerro Gordo	3,682	20.34	17.90		.12	74,883	65,897
Cherokee	8,003	24.06	18.05		.25	192,544	144,408
Chickasaw	2,940	20.12	17.91		.11	59,154	52,547
Clarke	3,000	23.85	17.87		.25	71,496	53,927
Clay	5,190	20.10	17.89		.11	104,309	92,833
Clayton	3,630	16.44	17.92	.09		59,698	65,071
Clinton	6,709	22.09	17.89		.16	126,195	102,145
Crawford	7,017	25.71	18.00		.30	180,440	126,308
Dallas	6,327	21.55	17.89		.17	136,340	113,162
Davis	3,131	22.45	17.96		.20	70,308	56,246
Decatur	3,260	20.27	18.04		.11	66,256	58,968
Delaware	2,429	19.98	17.99		.10	48,526	43,882
Des Moines	3,277	22.34	18.09		.19	73,227	59,314
Dickinson	1,993	20.32	18.08		.11	40,504	36,019
Dubuque	3,506	20.28	18.05		.11	71,096	63,275
Emmett	2,178	20.17	17.95		.11	43,956	39,103
Fayette	4,273	20.27	18.04		.11	86,616	77,088
Floyd	4,492	16.29	18.08	.11		73,158	81,205
Franklin	5,474	20.76	18.06		.13	113,628	98,856
Fremont	3,772	23.73	18.02		.24	89,536	68,074
Greene	3,627	20.19	17.90		.11	75,240	65,184
Grundy	5,885	20.38	17.93		.12	119,984	105,586
Guthrie	5,335	24.57	17.94		.27	131,084	95,691
Hamilton	4,831	16.27	18.06	.11		78,608	87,255
Hancock	3,987	20.18	17.96		.10	80,468	71,777
Hardin	5,434	20.03	18.03		.10	108,844	97,960
Harrison	4,263	24.63	17.98		.27	105,002	76,651
Henry	3,800	26.56	18.06		.32	100,944	68,642
Howard	3,415	16.08	18.01	.12		54,906	61,497
Humboldt	2,818	20.03	18.03		.10	56,455	50,810
Ia	4,011	24.00	18.00		.25	96,294	72,198
Iowa	6,205	20.10	18.09		.10	124,740	112,266
Jackson	4,651	20.46	18.00		.12	85,184	82,762
Jasper	7,727	24.99	17.99		.28	182,115	139,045
Jefferson	3,207	20.06	18.05		.10	64,362	57,926
Johnson	4,520	24.75	18.06		.27	111,898	81,686
Jones	5,537	27.63	17.88		.36	154,676	98,993
Kearney	3,131	18.03	18.03		.29	79,536	56,471
Kenneth	5,389	19.38	18.02		.07	104,432	97,140
Lee	2,113	20.18	17.96		.11	42,631	37,942
Linn	4,822	23.52	18.11		.23	113,428	87,340
Louis	3,072	21.92	17.88		.44	98,040	54,902
Lucas	3,139	24.51	17.89		.27	76,946	56,171
Lyon	3,741	20.00	18.00		.10	74,815	67,334
Madison	6,215	24.06	18.04		.25	149,548	112,161
Mahaska	3,216	20.07	18.00		.10	64,564	58,108

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	4,032	\$ 24.22	\$ 17.92		.26	\$ 97,656	\$ 72,295
Marshall	5,686	20.96	18.05		.19	114,040	102,636
Mills	3,196	21.96	18.00		.18	70,173	57,542
Mitchell	4,614	18.90	17.96		.05	87,182	82,823
Monona	3,875	12.27	18.03	.47		47,580	69,943
Monroe	3,206	24.35	18.02		.26	78,074	57,775
Montgomery	4,368	20.08	18.07		.10	87,704	78,534
Muscatine	2,624	23.72	18.03		.24	62,248	47,308
O'Brien	4,370	20.09	18.08		.10	87,820	79,638
Oceola	2,009	24.90	17.93		.28	50,000	36,000
Page	6,523	20.71	18.02		.13	135,074	117,514
Palo Alto	2,723	21.40	17.98		.16	58,263	48,941
Plymouth	7,762	24.07	18.05		.25	186,808	140,106
Pocahontas	3,213	18.04	18.04			57,979	57,979
Polk	3,087	26.08	18.00		.31	80,506	55,349
Pottawattamie	9,604	24.00	18.00		.25	230,496	172,872
Poweshiek	5,244	20.38	17.93		.12	106,848	94,026
Ringgold	3,727	22.77	17.99		.21	84,876	67,052
Sac	5,019	23.94	17.96		.25	120,180	90,135
Scott	1,881	22.26	18.03		.19	41,867	33,912
Shelby	4,393	23.89	17.92		.25	104,988	78,741
Sioux	4,596	20.10	18.09		.10	92,388	83,149
Story	4,340	20.25	18.02		.11	87,908	78,238
Tama	7,475	30.71	18.12		.41	229,582	135,454
Taylor	4,683	24.36	18.03		.26	114,084	84,422
Union	4,007	22.53	18.02		.20	90,286	72,229
Van Buren	1,830	20.19	17.97		.11	39,558	32,893
Wapello	1,831	20.00	18.00		.10	36,620	32,858
Warren	4,345	24.44	18.08		.26	106,190	78,558
Washington	5,052	23.17	18.07		.22	117,064	91,310
Wayne	4,751	23.62	17.95		.24	112,188	85,263
Webster	3,078	21.97	18.01		.18	67,627	55,454
Winnebago	1,573	16.34	17.97	.10		25,708	28,279
Winneshek	4,445	22.04	18.07		.18	97,975	80,340
Woodbury	8,663	20.00	18.00		.10	173,308	155,977
Worth	2,721	19.49	17.93		.08	53,045	48,801
Wright	4,181	20.00	18.00		.10	83,618	73,256
Totals	429,945	\$ 22.14	\$ 18.00			\$9,412,086	\$ 7,649,035

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

PART XII—STEERS TWO YEARS OLD.

COUNTRIES	Number	Reported value	Adjusted value	Percentage increase	Percentage decrease	Reported value	Adjusted value
Algeria	1,021	\$ 36.91	\$ 22.11	13	39	22,789	25,020
Angola	1,971	33.32	32.32	15	61	6,722	34,000
Antigua	660	33.63	32.07	10	10	1,164	82,830
Aruba	2,574	33.99	32.04	05	00	86,471	23,516
Bahamas	1,381	32.04	32.04	00	00	7,253	11,278
Belize	322	32.03	32.03	00	00	32,612	22,612
Bermuda	741	31.85	32.03	00	00	1,253	11,278
Bhutan	1,000	32.00	32.00	00	00	1,253	11,278
Bolivia	1,971	33.32	32.32	15	61	6,722	34,000
Brazil	1,000	33.63	32.07	10	10	1,164	82,830
Bulgaria	2,574	33.99	32.04	05	00	86,471	23,516
Cameroon	660	33.63	32.07	10	10	1,164	82,830
Canada	1,971	33.32	32.32	15	61	6,722	34,000
Chad	660	33.63	32.07	10	10	1,164	82,830
Chile	1,971	33.32	32.32	15	61	6,722	34,000
China	1,021	\$ 36.91	\$ 22.11	13	39	22,789	25,020
Colombia	1,971	33.32	32.32	15	61	6,722	34,000
Costa Rica	660	33.63	32.07	10	10	1,164	82,830
Cuba	2,574	33.99	32.04	05	00	86,471	23,516
Czech Republic	1,381	32.04	32.04	00	00	7,253	11,278
Dominican Republic	322	32.03	32.03	00	00	32,612	22,612
Dominica	741	31.85	32.03	00	00	1,253	11,278
Ecuador	1,000	32.00	32.00	00	00	1,253	11,278
El Salvador	1,971	33.32	32.32	15	61	6,722	34,000
Equatorial Guinea	660	33.63	32.07	10	10	1,164	82,830
Ethiopia	1,971	33.32	32.32	15	61	6,722	34,000
Fiji	1,000	32.00	32.00	00	00	1,253	11,278
Finland	1,971	33.32	32.32	15	61	6,722	34,000
France	1,000	32.00	32.00	00	00	1,253	11,278
Germany	1,971	33.32	32.32	15	61	6,722	34,000
Ghana	660	33.63	32.07	10	10	1,164	82,830
Greece	1,971	33.32	32.32	15	61	6,722	34,000
Guatemala	660	33.63	32.07	10	10	1,164	82,830
Haiti	1,971	33.32	32.32	15	61	6,722	34,000
Honduras	1,000	32.00	32.00	00	00	1,253	11,278
Hungary	1,971	33.32	32.32	15	61	6,722	34,000
Iceland	660	33.63	32.07	10	10	1,164	82,830
India	1,971	33.32	32.32	15	61	6,722	34,000
Indonesia	1,000	32.00	32.00	00	00	1,253	11,278
Iran	1,971	33.32	32.32	15	61	6,722	34,000
Ireland	660	33.63	32.07	10	10	1,164	82,830
Israel	1,971	33.32	32.32	15	61	6,722	34,000
Italy	1,000	32.00	32.00	00	00	1,253	11,278
Jamaica	1,971	33.32	32.32	15	61	6,722	34,000
Japan	660	33.63	32.07	10	10	1,164	82,830
Jordan	1,971	33.32	32.32	15	61	6,722	34,000
Kazakhstan	1,000	32.00	32.00	00	00	1,253	11,278
Kenya	1,971	33.32	32.32	15	61	6,722	34,000
Korea	660	33.63	32.07	10	10	1,164	82,830
Kuwait	1,971	33.32	32.32	15	61	6,722	34,000
Laos	1,000	32.00	32.00	00	00	1,253	11,278
Lebanon	1,971	33.32	32.32	15	61	6,722	34,000
Lesotho	660	33.63	32.07	10	10	1,164	82,830
Liberia	1,971	33.32	32.32	15	61	6,722	34,000
Lithuania	1,000	32.00	32.00	00	00	1,253	11,278
Madagascar	1,971	33.32	32.32	15	61	6,722	34,000
Malawi	660	33.63	32.07	10	10	1,164	82,830
Malaysia	1,971	33.32	32.32	15	61	6,722	34,000
Maldives	1,000	32.00	32.00	00	00	1,253	11,278
Mali	1,971	33.32	32.32	15	61	6,722	34,000
Malta	660	33.63	32.07	10	10	1,164	82,830
Mauritania	1,971	33.32	32.32	15	61	6,722	34,000
Mauritius	1,000	32.00	32.00	00	00	1,253	11,278
Mexico	1,971	33.32	32.32	15	61	6,722	34,000
Moldova	660	33.63	32.07	10	10	1,164	82,830
Monaco	1,971	33.32	32.32	15	61	6,722	34,000
Mongolia	1,000	32.00	32.00	00	00	1,253	11,278
Morocco	1,971	33.32	32.32	15	61	6,722	34,000
Mozambique	660	33.63	32.07	10	10	1,164	82,830
Nicaragua	1,971	33.32	32.32	15	61	6,722	34,000
Niger	1,000	32.00	32.00	00	00	1,253	11,278
Nigeria	1,971	33.32	32.32	15	61	6,722	34,000
North Macedonia	660	33.63	32.07	10	10	1,164	82,830
Oman	1,971	33.32	32.32	15	61	6,722	34,000
Pakistan	1,000	32.00	32.00	00	00	1,253	11,278
Panama	1,971	33.32	32.32	15	61	6,722	34,000
Paraguay	660	33.63	32.07	10	10	1,164	82,830
Peru	1,971	33.32	32.32	15	61	6,722	34,000
Philippines	1,000	32.00	32.00	00	00	1,253	11,278
Poland	1,971	33.32	32.32	15	61	6,722	34,000
Portugal	660	33.63	32.07	10	10	1,164	82,830
Romania	1,971	33.32	32.32	15	61	6,722	34,000
Russia	1,000	32.00	32.00	00	00	1,253	11,278
Rwanda	1,971	33.32	32.32	15	61	6,722	34,000
Saudi Arabia	660	33.63	32.07	10	10	1,164	82,830
Senegal	1,971	33.32	32.32	15	61	6,722	34,000
Serbia	1,000	32.00	32.00	00	00	1,253	11,278
Seychelles	1,971	33.32	32.32	15	61	6,722	34,000
Sierra Leone	660	33.63	32.07	10	10	1,164	82,830
Slovakia	1,971	33.32	32.32	15	61	6,722	34,000
Slovenia	1,000	32.00	32.00	00	00	1,253	11,278
Somalia	1,971	33.32	32.32	15	61	6,722	34,000
South Africa	660	33.63	32.07	10	10	1,164	82,830
South Korea	1,971	33.32	32.32	15	61	6,722	34,000
Spain	1,000	32.00	32.00	00	00	1,253	11,278
Sri Lanka	1,971	33.32	32.32	15	61	6,722	34,000
Sweden	660	33.63	32.07	10	10	1,164	82,830
Switzerland	1,971	33.32	32.32	15	61	6,722	34,000
Taiwan	1,000	32.00	32.00	00	00	1,253	11,278
Tanzania	1,971	33.32	32.32	15	61	6,722	34,000
Thailand	660	33.63	32.07	10	10	1,164	82,830
Togo	1,971	33.32	32.32	15	61	6,722	34,000
Tonga	1,000	32.00	32.00	00	00	1,253	11,278
Trinidad and Tobago	1,971	33.32	32.32	15	61	6,722	34,000
Tunisia	660	33.63	32.07	10	10	1,164	82,830
Turkey	1,971	33.32	32.32	15	61	6,722	34,000
Turkmenistan	1,000	32.00	32.00	00	00	1,253	11,278
Uganda	1,971	33.32	32.32	15	61	6,722	34,000
Ukraine	660	33.63	32.07	10	10	1,164	82,830
United Kingdom	1,971	33.32	32.32	15	61	6,722	34,000
United States	1,000	32.00	32.00	00	00	1,253	11,278
Uruguay	1,971	33.32	32.32	15	61	6,722	34,000
Uzbekistan	660	33.63	32.07	10	10	1,164	82,830
Venezuela	1,971	33.32	32.32	15	61	6,722	34,000
Vietnam	1,000	32.00	32.00	00	00	1,253	11,278
Yemen	1,971	33.32	32.32	15	61	6,722	34,000
Zambia	660	33.63	32.07	10	10	1,164	82,830
Zimbabwe	1,971	33.32	32.32	15	61	6,722	34,000

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TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART XIII—STEERS THREE YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	11	\$ 39.63	\$ 45.18	.14		\$ 438	\$ 497
Adams	81	38.03	44.88	.18		3,080	3,634
Allamore	49	43.18	44.91	.04		2,118	2,201
Appanoose	284	41.03	45.13	.10		11,655	12,821
Audubon	4	36.00	45.00	.25		144	180
Benton	253	36.57	44.98	.23		9,352	11,380
Black Hawk	41	39.85	45.03	.13		1,634	1,846
Boone	4	43.00	45.15	.05		172	181
Bremner	16	40.00	45.20	.13		640	723
Buchanan	188	40.11	44.52	.12		7,540	8,445
Bureau	2	60.00	45.00	.13	.25	120	90
Butler	47	39.92	45.11	.13		1,876	2,120
Calhoun	7	40.00	45.20	.13		280	316
Carroll	1	40.00	45.20	.13		40	45
Cass	17	52.94	45.01		.15	900	755
Cedar	27	37.62	45.16	.20		1,016	1,219
Cherokee	29	44.00	44.00			1,276	1,276
Chickasaw	71	40.11	44.92	.12		2,848	3,190
Clarke	62	41.22	44.93	.09		2,556	2,786
Clay	62	43.41	45.15	.04		2,692	2,800
Clayton	96	39.98	45.18	.13		3,838	4,337
Clinton	96	38.38	44.81	.27		3,500	4,445
Crawford	34	39.58	45.14	.17		1,312	1,535
Dallas	4	41.00	45.10	.10		164	180
Davis	16	45.50	45.50			728	728
Deatur	127	21.17	45.00	.13		2,688	3,057
Delaware	16	43.50	44.81	.03		696	717
Des Moines	1	36.00	45.00	.25		36	45
Dickinson	17	44.95	44.95			764	764
Dubuque	37	44.00	44.00			1,628	1,628
Emmet	2	44.00	44.00			88	88
Fayette	100	44.20	44.20			4,420	4,420
Floyd	4	28.00	45.08	.61		112	180
Franklin	2	40.00	45.20	.13		80	90
Freemont	5	39.60	44.99	.52		148	225
Greene	5	41.60	44.83	.08		208	225
Grundy	43	33.49	44.88	.34		1,440	1,930
Guthrie	30	35.60	44.86	.26		1,058	1,346
Hamilton	18	40.00	45.20	.13		720	814
Hancock	26	38.61	45.17	.17		1,004	1,175
Hardin	137	38.56	44.81	.27		4,572	6,187
Henry	30	38.00	45.00	.25		1,200	1,350
Howard	7	44.00	44.00			308	308
Humboldt	5	48.00	45.12		.06	240	226
Ida	64	39.31	44.81	.14		2,516	2,898
Iowa	32	38.12	44.98	.18		1,320	1,440
Jackson	68	40.41	44.98	.11		2,748	3,050
Jasper	104	40.99	45.17	.11		4,232	4,698
Jefferson	12	35.00	45.15	.29		420	542
Johnson	249	35.14	44.98	.28		8,752	11,203
Jones	38	38.36	44.87	.14		1,496	1,705
Keokuk	29	37.24	45.81	.23		1,080	1,328
Kossuth	12	40.00	45.20	.13		480	542
Lee	37	44.54	44.54			1,548	1,548
Linn	49	41.96	44.90	.07		2,056	2,200
Louis	104	40.19	45.01	.12		4,180	4,682
Lyon	46	36.86	44.97	.22		1,696	2,009
Mahaska	56	38.43	44.96	.17		2,162	2,518

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	6	\$ 27.33	\$ 45.17	.21		\$ 224	\$ 271
Marshall	2	52.00	45.24		.13	104	90
Miller	4	16.50	45.05	1.78		66	180
Midbell	34	39.30	44.80	.14		1,358	1,523
Monroe	99	23.60	45.08	.91		2,336	4,462
Monroe	130	33.46	44.91		.16	6,590	8,838
Montgomery	146	34.90	45.02	.29		5,096	6,574
Muscataine	23	40.00	45.20	.13		920	1,040
O'Brien	64	40.25	45.08	.12		2,575	2,885
Oreola	7	40.00	45.20	.13		280	316
Pago	2	38.00	44.84	.18		76	90
Palo Alto	21	41.14	44.84	.09		864	942
Plymouth	19	38.33	45.08	.17		732	856
Ponca	3	34.66	45.06	.30		104	135
Polk	71	21.55	45.12	.43		2,240	3,203
Pottawattamie	78	40.00	45.20	.13		3,120	3,526
Poweshiek	151	47.79	44.92		.06	7,216	6,783
Ringold	8	36.00	45.00	.25		288	360
Scott	22	48.00	45.12		.06	1,056	993
Shelby	33	40.00	45.20	.13		1,320	1,492
Sioux	16	40.00	45.20	.13		640	723
Story	6	44.66	44.66			268	268
Tama	36	39.97	45.17	.13		1,439	1,629
Taylor	35	39.89	45.08	.13		1,396	1,577
Union	32	49.46	44.91	.11		1,255	1,437
Van Buren	21	31.62	44.90	.42		664	943
Wapello	8	36.50	44.90	.23		292	359
Warren	53	36.37	45.19	.24		1,928	2,391
Washington	155	29.69	44.90	1.17		3,208	5,961
Wayne	60	41.26	44.97	.09		2,476	2,699
Weber	19	38.78	44.98	.16		737	855
Winnebago	1	32.00	45.12	.41		32	45
Winnebuck	26	47.39	45.02		.05	1,232	1,170
Woodbury	36	35.38	44.93	.27		1,274	1,618
Worth	7	38.29	45.18	.18		268	316
Totals	4,441	\$ 38.23	\$ 44.37			\$ 169,784	\$ 197,085

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART XIV—BULLS

COUNTIES	Number	Reported Average Value	Reported Actual Value
Adair	938	\$ 38.60	\$ 36,986
Adams	629	43.74	27,512
Adair	1,090	38.32	42,456
Appanose	562	34.72	19,516
Audubon	895	47.92	42,892
Benton	1,399	39.35	55,871
Black Hawk	1,164	60.96	70,966
Boone	773	41.43	32,028
Bremer	1,350	38.84	52,440
Buehman	1,084	37.43	40,570
Burns Vista	967	47.72	47,574
Butler	1,211	37.44	45,824
Calhoun	732	45.67	32,996
Carroll	1,078	38.37	41,580
Cass	967	40.22	40,103
Cedar	1,079	58.11	62,708
Cerro Gordo	1,037	45.21	46,883
Cherokee	799	51.45	41,112
Chickasaw	1,145	48.12	55,107
Clarke	491	40.86	20,004
Clay	801	44.90	35,972
Clayton	1,551	45.33	70,634
Clinton	1,137	42.39	49,323
Crawford	1,274	51.06	65,056
Dallas	691	12.41	29,305
Davis	313	48.32	15,192
Decatur	555	37.27	20,682
Delaware	1,163	39.97	46,484
Des Moines	513	34.49	17,679
Dickinson	556	44.86	24,940
Dubuque	1,153	42.79	49,339
Emmet	652	43.00	28,032
Fayette	1,571	39.54	62,184
Floyd	862	31.70	28,280
Franklin	1,158	40.23	46,587
Fremont	408	44.23	18,048
Greene	700	40.88	28,054
Grundy	959	39.99	38,353
Guthrie	806	41.11	35,904
Hamilton	963	34.74	33,456
Hancock	1,008	46.36	46,726
Hardin	899	46.46	41,800
Harrison	844	40.78	34,416
Henry	456	39.98	18,234
Howard	1,070	32.17	34,428
Humboldt	1,538	45.99	70,360
Ia	715	56.00	40,040
Iowa	894	40.63	36,331
Jackson	966	40.50	39,132
Jasper	1,091	42.32	46,067
Jefferson	442	31.92	14,110
Johnson	980	42.52	41,675
Jones	984	48.08	47,314
Keokuk	666	45.33	30,192
Kossuth	1,382	46.51	64,406
Lee	514	35.76	18,378
Linn	1,133	41.04	46,497
Louisa	360	44.92	16,172
Lucas	598	44.38	26,496
Lyon	1,065	58.82	62,437
Madison	679	39.10	26,544
Mahaska	739	41.24	30,452

COUNTIES	Number	Reported Average Value	Reported Actual Value
Marion	546	\$ 46.86	\$ 25,590
Marshall	945	52.34	49,466
Mills	473	28.49	18,208
Mitchell	1,003	35.65	35,831
Monona	750	29.20	29,290
Monroe	437	35.80	15,945
Montgomery	617	40.75	25,140
Muscatine	659	40.55	26,720
O'Brien	1,004	60.40	60,640
Oceola	667	52.40	36,520
Pape	750	39.80	31,444
Palo Alto	719	39.85	28,659
Plymouth	1,422	55.98	79,800
Pocahontas	840	37.33	31,358
Polk	665	43.03	28,614
Poweshiek	1,249	44.84	56,012
Ringgold	656	45.69	43,678
Sac	753	42.99	32,370
Scott	1,019	40.40	41,172
Shelby	1,080	48.12	51,971
Sioux	1,052	38.34	61,376
Story	1,632	44.49	72,820
Tama	829	40.92	33,924
Taylor	1,345	54.75	73,539
Union	665	46.46	32,288
Van Buren	589	41.63	24,541
Wapello	460	30.17	13,878
Warren	470	36.00	16,920
Washington	712	33.94	24,160
Wayne	623	36.37	22,660
Webster	690	38.00	26,217
Winnebago	987	37.58	37,101
Winnesaukee	850	39.14	32,483
Woodbury	1,618	42.74	69,146
Worth	875	44.48	36,700
Wright	909	38.03	34,568
Totals	87,188	\$ 43.34	\$ 3,778,829

\*No adjustment.



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART XV—CATTLE OF ALL AGES.

COUNTIES	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	34,698	\$ 32.51	\$ 28.26	\$ 1,128,084	\$ 980,603
Adams	25,021	27.80	29.03	695,948	726,789
Altamaha	35,619	23.55	29.11	839,017	1,065,056
Appanoose	23,670	28.37	29.00	671,732	688,565
Atkinson	29,392	31.88	29.00	943,466	876,182
Benton	46,835	30.10	29.87	1,379,674	1,369,154
Black Hawk	38,293	33.29	29.91	1,273,146	1,145,050
Bolton	26,332	33.98	29.92	902,292	794,545
Bremer	34,114	31.68	30.80	1,080,843	1,020,675
Buchanan	34,124	29.99	29.44	1,023,988	1,003,174
Buena Vista	33,082	30.13	30.13	997,075	979,222
Butler	36,180	30.31	29.61	1,096,864	1,071,348
Calhoun	21,496	30.66	30.43	659,202	654,279
Carroll	33,996	30.18	29.59	1,026,112	1,003,922
Cass	31,019	33.83	29.34	1,049,478	910,178
Cedar	34,850	37.64	31.47	1,312,032	1,096,878
Cerro Gordo	33,781	32.62	30.38	1,102,024	1,026,355
Cherokee	37,849	33.27	29.79	1,259,552	1,127,603
Chickasaw	32,673	30.83	29.81	1,007,486	974,073
Clarke	20,867	30.86	29.00	644,088	605,251
Clay	39,193	31.79	29.87	927,354	897,807
Clayton	47,114	28.29	30.02	1,333,056	1,414,392
Clinton	40,668	30.98	30.88	1,260,299	1,255,933
Crawford	47,788	34.56	31.14	1,671,972	1,488,549
Dallas	31,810	33.04	29.39	1,060,830	934,106
Davis	20,603	30.28	29.02	623,932	598,122
DeCATUR	24,398	28.43	29.40	693,638	717,336
Delaware	35,483	30.41	30.02	1,079,098	1,065,450
Des Moines	18,867	31.01	29.65	585,226	550,486
Dickinson	17,762	28.81	30.15	511,726	533,010
Dubuque	37,132	28.81	29.88	1,069,795	1,109,709
Emmet	18,936	30.30	29.27	573,912	554,409
Fayette	48,841	30.54	29.73	1,482,844	1,443,360
Floyd	29,850	27.32	28.76	807,165	840,598
Franklin	38,622	32.29	29.73	1,247,253	1,148,315
Fremont	22,066	31.29	30.76	690,612	678,758
Greene	24,966	31.32	29.63	782,032	739,926
Grundy	34,923	29.93	28.80	1,045,372	1,003,833
Guthrie	33,450	31.19	29.19	1,043,820	976,858
Hamilton	30,017	29.13	29.25	784,392	878,033
Hancock	28,980	28.35	29.90	821,882	896,915
Hardin	33,929	31.59	29.44	1,071,960	998,090
Harrison	34,403	33.83	31.71	1,182,856	1,090,989
Henry	20,284	30.62	29.39	621,188	596,342
Howard	31,332	27.71	29.08	868,404	910,723
Humboldt	20,961	30.22	30.08	633,244	630,321
Ia	28,582	24.84	31.74	699,012	907,425
Iowa	38,414	28.17	29.33	1,082,392	1,127,498
Jackson	34,242	28.06	29.59	960,878	1,013,522
Jasper	44,282	33.21	29.72	1,470,835	1,316,442
Jefferson	19,010	27.01	28.89	520,662	546,394
Johnson	33,104	30.68	30.13	1,015,602	997,540
Jones	39,689	34.84	29.42	1,382,038	1,167,845
Keokuk	27,763	33.19	30.62	921,588	850,412
Kossuth	44,472	29.84	30.21	1,327,212	1,343,723
Law	20,895	29.91	29.43	609,972	600,352
Linn	39,829	30.72	29.93	1,223,664	1,192,292
Louisa	17,468	37.86	30.39	661,428	530,873
Lucas	20,659	31.83	29.63	657,584	599,844
Lyon	30,428	31.10	29.12	946,355	876,686
Madison	31,297	30.50	28.62	967,164	865,826
Mahaska	28,451	30.27	30.12	861,494	857,198

COUNTIES	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion	25,793	\$ 34.40	\$ 29.33	\$ 887,524	\$ 756,588
Marshall	37,789	31.94	30.10	1,207,017	1,137,474
Mills	22,711	32.09	31.28	728,797	721,791
Mitchell	33,159	27.19	28.99	901,764	901,397
Monona	30,817	23.32	31.37	718,878	966,962
Monroe	18,880	29.57	28.92	558,333	546,107
Montgomery	24,438	26.85	29.80	656,238	728,337
Muscatine	22,287	31.59	30.42	702,308	678,101
O'Brien	33,161	31.00	30.15	1,027,972	999,811
Oceola	19,230	31.55	30.32	606,744	583,141
Paga	32,029	30.34	28.20	971,780	935,478
Palo Alto	24,271	32.16	29.77	780,739	722,670
Plymouth	54,313	32.22	30.33	1,750,404	1,647,730
Pocahontas	23,977	27.84	30.18	667,681	723,796
Polk	28,723	38.25	30.59	1,099,158	879,113
Pottawattamie	67,112	32.40	31.97	2,241,904	2,145,780
Poweshock	35,621	30.47	29.67	1,083,766	1,037,947
Ringgold	28,270	29.04	29.30	820,835	828,536
Sac	36,478	33.67	30.44	1,228,572	1,110,483
Scott	28,781	34.82	31.41	1,002,111	904,113
Shelby	36,250	32.69	30.98	1,183,248	1,112,385
Sioux	49,798	32.11	31.23	1,569,508	1,555,358
Story	27,969	31.37	29.43	877,536	823,276
Tama	47,574	33.30	29.50	1,579,431	1,403,742
Taylor	28,419	31.78	28.89	839,800	763,297
Union	35,405	29.63	28.87	790,501	731,504
Van Buren	18,046	27.30	29.56	492,734	533,483
Wapello	17,392	28.20	29.83	490,458	518,059
Warren	29,760	30.70	29.28	913,000	874,027
Washington	38,487	30.12	29.72	838,224	846,803
Wayne	38,226	29.81	29.30	844,629	830,543
Weber	26,711	31.31	29.93	836,437	799,554
Winnebago	22,621	27.31	30.83	617,992	960,673
Winnebuck	45,170	31.15	29.65	1,412,592	1,340,560
Woodbury	46,716	28.80	29.42	1,345,688	1,374,617
Worth	26,026	28.22	28.69	734,481	774,222
Wright	27,614	27.33	29.29	794,870	808,847
Totals	3,101,543	\$ 30.96	\$ 29.90	\$ 96,033,810	\$ 92,741,542

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	72,153	\$ 8.05	\$ 7.00		.13	\$ 581,266	\$ 505,701
Adams	47,068	6.43	7.61	.09		302,744	329,991
Albany	21,061	6.28	6.97	.11		136,120	216,583
Albany	15,914	9.59	9.98		.28	154,273	111,027
Audubon	66,473	7.96	7.08	.11		529,562	471,310
Benton	97,438	7.53	7.00	.07		734,014	682,623
Black Hawk	60,635	8.01	6.97	.13		485,894	422,728
Bond	54,772	6.89	6.80		.07	377,540	309,531
Brewer	39,420	8.44	7.00			332,829	320,095
Buchanan	46,017	6.95	6.95		.11	799,052	657,756
Buena Vista	94,348	7.83	6.97	.07		342,312	367,944
Butler	52,474	6.54	7.00			357,826	357,826
Calhoun	91,403	6.96	6.96		.07	519,580	555,951
Carroll	79,627	6.53	6.99	.07		603,638	508,726
Cass	72,644	8.33	6.99	.16		696,272	696,272
Cedar	98,469	7.07	7.07			365,374	365,374
Cerro Gordo	52,665	6.93	6.93		.22	906,136	706,786
Cherokee	101,574	8.52	6.97		.14	230,745	198,441
Chickasaw	28,271	8.16	7.02	.15		355,522	217,194
Clarke	31,042	8.23	7.00	.13		459,556	319,298
Clay	74,149	6.19	6.99		.15	373,354	317,351
Clayton	45,498	8.22	6.99		.12	622,796	529,377
Clinton	75,405	8.26	7.02		.15	1,001,256	881,105
Crawford	125,309	7.99	7.03	.03		812,164	527,329
Dallas	78,631	6.77	6.97	.03		165,964	128,133
Davis	17,992	7.01	7.01		.04	194,480	186,701
Decatur	26,562	7.32	7.03		.13	283,804	333,909
Delaware	47,619	8.05	7.00	.21		347,968	274,895
Des Moines	39,150	8.89	7.02	.13		276,387	240,457
Dickinson	34,284	8.06	7.02	.42		405,006	236,005
Dubuque	33,619	12.10	7.02		.08	227,160	245,333
Emmet	34,975	6.49	7.00			319,944	319,944
Fayette	44,754	7.14	7.14		.14	382,584	329,022
Floyd	46,647	8.20	7.05		.15	537,252	446,864
Franklin	76,341	8.10	6.97		.13	518,658	446,860
Fremont	55,005	6.47	6.98	.08		554,556	568,920
Greene	54,780	6.53	6.98	.07		368,074	320,224
Grundy	64,833	8.28	7.04	.15		357,744	382,786
Guthrie	63,994	8.03	6.99		.13	537,252	446,864
Hamilton	85,147	6.51	7.03	.08		518,658	446,860
Hancock	46,034	8.00	6.95	.13		554,556	568,920
Hardin	68,090	8.17	7.03	.14		368,074	320,224
Harrison	79,631	6.31	7.00	.11		556,300	478,418
Henry	36,111	7.39	7.02		.06	502,304	557,157
Howard	25,865	8.16	7.00	.14		566,914	255,598
Humboldt	58,440	6.35	6.99	.10		211,132	181,574
Ida	53,702	8.00	6.96	.13		371,056	408,182
Iowa	85,829	6.43	7.00	.09		749,616	652,166
Jackson	32,784	9.35	7.03	.24		533,708	602,432
Jasper	118,268	6.94	7.00	.01		830,533	230,685
Jefferson	20,493	7.56	7.03	.07		820,844	829,052
Johnson	72,471	8.72	6.98	.20		230,544	214,406
Jones	56,882	8.19	6.96	.15		562,389	505,611
Knox	70,980	8.82	6.97	.21		465,590	365,751
Kosuth	97,124	6.51	7.03	.08		626,584	495,001
Lee	18,425	9.86	7.00	.29		632,663	983,276
Linn	50,800	8.00	7.00	.21		181,720	129,021
Louis	44,256	8.70	7.03	.20		732,287	429,527
Lucas	17,393	8.87	7.01	.21		389,288	311,430
Lyon	84,070	5.00	7.00	.40		184,306	121,902
Madison	86,654	8.65	7.01		.19	420,350	588,490
Marshall	80,244	7.46	7.01	.06		489,812	366,748
Marshall						598,511	562,800

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	50,378	\$ 8.77	\$ 7.02		.20	\$ 441,613	\$ 353,990
Marshall	10,299	5.67	6.97	.23		584,107	718,432
Mills	52,312	6.81	7.03	.08		340,564	267,899
Mitchell	47,505	8.39	6.96		.17	398,774	330,093
Monona	81,122	6.37	7.01	.10		517,059	463,323
Monroe	16,901	7.62	7.01		.08	128,814	118,509
Montgomery	70,189	6.36	7.00	.10		440,312	490,943
Moscow	49,113	8.58	7.12		.17	421,486	349,833
O'Brien	83,058	7.99	7.03		.12	663,472	583,855
Oceola	45,882	8.37	7.03	.16		384,008	322,567
Pago	81,551	6.61	7.01	.06		539,570	571,944
Palo Alto	46,656	6.28	6.97	.11		293,238	325,494
Phyllis	153,782	7.92	6.97		.12	1,297,760	1,142,079
Pocahontas	64,751	6.53	7.01	.07		424,603	454,225
Polk	45,696	8.39	6.96		.17	383,410	318,230
Portland	154,152	6.08	6.99	.15		937,540	1,078,171
Poweshock	87,798	6.73	7.00	.04		590,959	614,597
Ringgold	36,229	6.90	6.97	.01		250,160	252,662
Sac	90,123	8.24	7.00		.15	742,972	631,526
Scott	54,759	8.03	6.99	.13		439,657	382,502
Shelby	100,994	7.77	6.99	.10		784,920	706,428
Sioux	161,362	7.20	6.98		.03	1,152,284	1,137,415
Story	65,129	6.76	7.03	.04		440,412	438,028
Tama	102,631	8.09	7.04		.13	830,284	722,347
Taylor	49,865	8.12	6.98	.14		404,684	348,028
Union	32,355	6.83	6.97	.02		220,325	224,729
Van Buren	21,634	7.70	7.01		.09	165,982	151,044
Wapello	28,774	9.07	6.98		.23	261,094	201,042
Warren	45,255	8.70	6.96		.20	393,704	314,963
Washington	89,072	8.97	7.02		.13	646,888	562,356
Wayne	31,100	7.28	6.99		.04	226,379	217,324
Weber	55,984	7.46	7.01		.06	417,653	392,603
Winnebago	37,458	6.65	6.98	.05		249,312	261,778
Winnebuck	53,796	8.04	6.99		.13	432,702	379,451
Woodbury	107,529	8.13	6.99		.14	875,132	732,614
Worth	27,878	8.28	7.04		.15	215,721	260,663
Wright	70,281	6.34	6.97	.10		445,406	480,945
Totals	6,062,722	\$ 7.62	\$ 7.09			\$46,108,492	\$ 43,033,904



TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

PART XVII—SHEEP OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	11,669	\$ 4.66	\$ 3.94		.14	\$ 54,424	\$ 46,805
Adams	8,681	5.94	3.98		.33	51,578	34,556
Allamore	5,589	4.95	3.96		.19	27,675	22,417
Appanoose	18,209	4.50	3.97		.18	89,259	73,192
Aradulon	4,842	4.79	4.02		.16	23,212	19,498
Benton	5,350	5.27	3.97		.36	28,659	21,185
Black Hawk	4,021	4.02	4.02			16,182	16,182
Boone	2,111	5.42	4.01		.28	11,444	8,469
Bremer	2,141	4.58	3.98		.13	9,810	8,535
Buchanan	4,253	4.12	4.00		.02	17,568	17,217
Buena Vista	2,980	4.90	4.02		.18	14,643	12,007
Butler	4,698	4.19	3.94		.05	19,675	18,692
Calhoun	2,201	4.00	4.00			8,808	8,808
Carroll	3,601	4.00	4.00			14,403	14,403
Cass	9,572	0.31	3.49		.37	60,454	38,073
Cedar	12,243	6.60	3.99		.39	80,800	49,288
Cerro Gordo	3,246	5.37	3.67		.25	17,430	13,072
Cherokee	2,752	4.50	4.01		.11	12,388	11,025
Chickasaw	3,388	4.01	4.01			13,180	13,180
Clarke	5,655	5.64	4.00		.29	28,522	20,251
Clay	3,777	5.62	3.99		.29	21,239	15,080
Clayton	4,851	5.82	4.02		.31	28,263	19,501
Clinton	2,505	5.11	3.99		.22	12,808	9,960
Crawford	7,743	4.12	4.00		.03	31,900	30,943
Dallas	5,899	5.63	4.00		.29	33,214	23,582
Davis	59,738	5.20	4.00		.23	311,180	239,509
Decatur	10,367	4.05	4.05			41,999	41,999
Delaware	4,580	6.06	4.00		.34	27,744	18,311
Des Moines	4,079	4.59	3.99		.13	18,722	16,288
Dickinson	2,112	5.94	3.98		.33	12,558	8,414
Dubuque	3,687	5.98	3.98		.33	21,097	14,518
Emmet	1,895	7.80	3.98		.49	14,754	7,540
Fayette	6,904	4.05	4.05			27,988	27,988
Floyd	4,053	6.00	4.02		.33	27,918	18,705
Franklin	14,064	5.05	3.98		.21	70,994	66,985
Fremont	6,719	6.05	3.99		.34	40,708	28,576
Greene	3,848	4.98	3.98		.20	19,148	15,318
Grundy	2,181	5.19	4.00		.23	11,336	8,729
Guthrie	5,255	5.40	4.00		.26	28,432	21,040
Hamilton	4,885	4.07	3.99		.02	19,604	19,596
Hancock	1,703	4.01	4.01			6,840	6,840
Hardin	5,480	4.01	4.01			22,012	22,012
Harrison	3,136	3.97	3.97			12,464	12,464
Henry	17,865	4.74	3.98		.16	84,834	71,523
Howard	4,027	6.14	3.99		.36	24,760	15,846
Humboldt	2,638	4.00	4.00			10,556	10,556
Ia	5,066	6.00	4.02		.33	30,395	20,365
Iowa	8,133	3.95	3.95			32,162	32,162
Jackson	4,464	5.32	3.99		.25	23,778	17,833
Jasper	16,449	5.17	3.98		.23	85,142	65,559
Jefferson	9,852	4.00	4.00			39,408	39,408
Johnson	5,714	5.48	3.98		.27	30,070	20,711
Jones	4,808	4.21	4.00		.05	20,256	19,243
Keokuk	11,839	6.27	4.01		.36	74,396	47,613
Kossuth	3,055	4.15	3.98		.04	12,083	12,175
Law	17,437	6.04	3.98		.34	105,369	69,594
Linn	5,874	6.20	3.97		.36	35,437	23,320
Linn	2,397	6.42	3.98		.38	15,392	9,543
Linn	13,135	5.68	3.98		.30	74,712	52,298
Lyon	8,440	5.00	3.98		.20	51,520	38,760
Madison	17,423	4.43	3.99		.19	85,904	69,582
Malaska	19,957	3.88	4.00		.08	77,396	79,718

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	23,350	\$ 5.22	\$ 4.02		.23	\$ 121,964	\$ 93,912
Marshall	7,251	5.19	4.00		.23	37,648	28,989
Miller	2,885	3.28	4.01		.24	20,523	15,597
Mitchell	3,599	4.06	4.06			15,019	15,019
Monona	834	3.74	4.00	.07		3,120	3,338
Monroe	9,212	3.52	3.97		.28	50,908	36,054
Montgomery	2,066	3.98	3.98			8,220	8,220
Muscadine	2,991	5.29	4.00		.24	12,576	9,558
O'Brien	5,659	4.00	4.00			22,668	22,668
Oswego	4,421	8.00	4.00		.50	35,498	17,704
Page	5,446	6.27	4.01		.36	34,102	21,883
Palo Alto	2,063	4.41	4.01		.09	9,104	8,283
Plymouth	6,563	4.12	4.00		.03	27,056	26,244
Pocahontas	2,390	4.08	4.00		.02	9,768	9,573
Polk	5,802	4.32	4.02		.07	25,056	23,302
Pottawattamie	6,997	4.00	4.00			27,988	27,988
Poweshock	7,838	6.01	3.97		.34	47,063	31,081
Ringgold	11,598	4.12	4.00		.03	47,790	46,356
Sac	4,121	3.02	4.02		.20	20,700	16,590
Scott	1,447	3.03	4.02		.20	7,283	5,828
Shelby	7,332	4.01	4.01		.20	32,524	29,459
Sioux	4,674	4.04	4.04			18,900	18,900
Story	2,720	3.49	4.01		.27	15,012	10,959
Tama	6,647	4.16	3.99		.04	27,664	26,557
Taylor	16,852	4.89	4.01		.35	89,012	66,648
Union	6,266	4.94	4.00		.19	39,974	25,089
Van Buren	28,638	4.06	4.06			116,368	116,368
Wapello	11,569	6.00	4.02		.33	69,054	46,294
Warren	11,214	4.92	3.99		.19	65,304	44,715
Washington	6,349	4.06	4.06			25,792	25,792
Wayne	13,202	5.32	3.99		.25	70,220	52,665
Webster	1,906	4.99	3.99		.20	9,522	7,618
Winnebago	1,538	4.06	4.06			6,248	6,248
Winnebuck	7,223	5.05	3.99		.21	36,994	29,225
Woodbury	5,320	4.11	3.99		.03	21,896	21,293
Worth	1,765	5.39	3.99		.26	9,522	7,046
Wright	2,965	3.98	3.98			11,828	11,828
Totals	718,140	\$ 5.07	\$ 4.00			\$3,644,549	\$ 2,876,125

TABLE NO. 17—ASSESSMENT OF LIVE STOCK, 1924

## PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	141	\$ 2.18	\$ 3.99	.83		\$ 308	\$ 564
Adams	98	3.15	4.00	.27		308	391
Adams	112	2.03	4.00	.97		228	449
Appanoose	402	2.44	4.00	.64		982	1,610
Audubon	28	3.43	4.01	.17		96	112
Benton	25	9.60	4.00	.38		240	101
Black Hawk	12	4.00	4.00			48	48
Boone							
Bremser	5	4.00	4.00			20	20
Bushanan	26	4.00	4.00			104	104
Buena Vista	15	4.00	4.00			60	60
Butler	86	4.00	4.00			344	344
Calhoun	25	4.00	4.00			100	100
Carroll	34	4.00	4.00			138	138
Cass	7	4.45	4.02	.48		298	161
Cedar	202	2.87	3.99	.39		580	806
Cerro Gordo	22	7.64	3.97	.48		168	87
Cherokee	11	6.54	3.99	.39		72	44
Chickasaw	24	4.00	4.00			96	96
Clarke	4	8.00	4.00	.50		32	16
Clay	3	4.66	4.00	.14		14	12
Clayton	61	5.70	3.99	.30		261	204
Clinton							
Crawford	270	3.11	4.01	.29		840	1,084
Dallas	125	4.10	4.02	.02		512	502
Davis	27	4.14	4.02	.03		112	109
DeSatur							
Delaware	29	4.00	4.00			116	116
Des Moines	81	1.79	3.99	1.23		145	323
Dickinson							
Delaware	15	8.33	4.01	.83		128	60
Emmett	4	8.00	4.00	.50		32	16
Fayette	18	3.11	4.01	.29		56	72
Floyd	12	5.33	4.00	.25		64	48
Franklin							
Fremont	19	7.50	4.00	.47		144	76
Greene							
Grundy	2	6.00	4.02	.33		12	8
Guthrie	187	3.36	4.00	.18		628	747
Hamilton	24	2.66	3.99	.50		64	96
Hancock	5	4.00	4.00			20	20
Hardin	4	4.00	4.00			16	16
Harrison	12	4.33	3.98	.08		52	48
Henry	13	18.46	4.06	.78		244	54
Howard	28	4.28	3.98	.07		120	112
Humboldt							
Ia	18	4.00	4.00			72	72
Iowa	377	2.87	3.99	.39		1,082	1,504
Jackson	112	2.14	4.00	.87		240	449
Jasper	144	2.83	3.99	.41		408	575
Jefferson	29	4.82	4.00	.17		140	116
Johnson	63	5.30	3.98	.26		264	261
Jones							
Keokuk	129	4.24	3.99	.06		548	515
Kossuth	29	4.00	4.00			116	116
Lee	246	1.50	3.99	1.66		368	979
Lincoln							
Linn	74	2.27	4.00	.76		168	296
Louis	213	1.14	4.00	2.51		244	856
Lyon	2	6.00	4.02	.33		12	8
Madison	65	2.62	4.01	.59		164	261
Mahaska	40	5.00	4.00	.20		200	160

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Marion	51	\$ 2.98	\$ 3.99	.34		\$ 152	\$ 204
Marshall	15	5.85	3.98		.32	88	60
Mills	80	3.82	4.01	.05		306	321
Mitchell	20	11.00	3.96		.64	220	79
Monroe	6	4.00	4.00			24	24
Monroe	279	1.92	3.99	.108		536	1,115
Montgomery	18	4.22	4.01		.05	76	72
Muscatine	54	2.33	4.01	.72		126	217
O'Brien	17	4.94	4.00		.10	84	68
Oceola	23	5.21	4.01		.23	120	92
Page	35	29.02	4.05		.80	1,016	142
Palo Alto	37	4.64	3.99		.14	172	148
Plymouth	52	4.00	4.00			208	208
Pocahontas	5	4.00	4.00			20	20
Polk	94	11.26	4.05		.64	1,009	381
Pottawattamie	21	4.00	4.00			84	84
Poweshiek	26	11.69	3.97		.66	304	103
Ringgold	128	3.34	4.01	.29		428	514
Sac							
Scott	3	3.34	3.34			10	10
Shelby	29	4.13	4.01		.03	120	116
Sioux							
Story	38	7.26	2.99		.45	276	182
Tama	77	1.00	4.00	3.06		77	308
Taylor	43	13.49	4.05		.70	580	174
Union	155	2.49	4.01	.61		387	623
Van Buren	179	9.04	3.99		.34	1,078	779
Wapello	165	2.42	3.98	.85		396	656
Warren	45	3.11	4.01	.29		140	181
Washington	130	1.69	4.01	1.37		220	521
Wayne	26	6.23	5.99		.36	162	164
Webster	46	4.00	4.00			184	184
Winnebago	2	4.00	4.00			8	8
Winnebago	2	4.00	4.00			8	8
Woodbury	18	4.33	3.98		.08	78	72
Worth							
Wright	2	4.00	4.00			8	8
Totals	5,732	\$ 3.62	\$ 4.00			\$ 20,755	\$ 22,940



Total for Previous Years

[illegible]











PART III  
TABLE NO. 19—TAXES LEVIED, 1922

COUNTIES	Poor tax	Sooner refund	Bridge tax	City tax	Court house	County estate	County property	County school	Deceased school	Electric school	County road or park
Union	\$ 12,000.00	\$ 918.41	\$ 69.272.15	\$ 66.472.92	\$ 14.028.24	\$ 2,039.08	\$ 2,039.08	\$ 202,750.42	\$ 7,039.08	\$ 7,039.08	\$ 7,039.08
Wagoner	\$ 1,295.00	\$ 2,658.13	\$ 10.757.02	\$ 244.675.85	\$ 28.823.82	\$ 10,632.34	\$ 10,632.34	\$ 5,749.00	\$ 5,749.00	\$ 5,749.00	\$ 5,749.00
Wagoner	\$ 19,015.75	\$ 4,732.95	\$ 66.552.55	\$ 66.191.58	\$ 6,299.70	\$ 11,450.65	\$ 11,450.65	\$ 9,511.16	\$ 9,511.16	\$ 9,511.16	\$ 9,511.16
Washington	\$ 19,547.78	\$ 4,707.74	\$ 67.553.55	\$ 67.553.55	\$ 14,504.79	\$ 2,982.38	\$ 2,982.38	\$ 753,823.43	\$ 753,823.43	\$ 753,823.43	\$ 753,823.43
Wagoner	\$ 33,351.45	\$ 5,002.69	\$ 18,294.07	\$ 281,355.91	\$ 2,982.38	\$ 2,982.38	\$ 2,982.38	\$ 33,351.45	\$ 33,351.45	\$ 33,351.45	\$ 33,351.45
Washington	\$ 12,102.02	\$ 1,500.00	\$ 18,294.07	\$ 281,355.91	\$ 2,982.38	\$ 2,982.38	\$ 2,982.38	\$ 12,102.02	\$ 12,102.02	\$ 12,102.02	\$ 12,102.02
Washington	\$ 14,521.42	\$ 2,584.19	\$ 99,584.05	\$ 66,975.07	\$ 27,550.00	\$ 6,975.07	\$ 6,975.07	\$ 14,521.42	\$ 14,521.42	\$ 14,521.42	\$ 14,521.42
Wagoner	\$ 73,584.02	\$ 10,721.17	\$ 1,150,277.35	\$ 27,550.00	\$ 6,975.07	\$ 6,975.07	\$ 6,975.07	\$ 73,584.02	\$ 73,584.02	\$ 73,584.02	\$ 73,584.02
Wagoner	\$ 10,471.16	\$ 2,881.64	\$ 99,584.05	\$ 66,975.07	\$ 27,550.00	\$ 6,975.07	\$ 6,975.07	\$ 10,471.16	\$ 10,471.16	\$ 10,471.16	\$ 10,471.16
Tulsa	\$ 27,182.01	\$ 1,500.00	\$ 52,480,794.92	\$ 13,808,635.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,020,013.02	\$ 1,020,013.02	\$ 1,020,013.02	\$ 1,020,013.02
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$ 148,457.18	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01	\$ 1,007,004.01
Tulsa	\$ 1,007,004.01	\$ 1,188,803.50	\$ 36,002,039.47	\$ 13,650,632.88	\$ 1,020,013.02	\$ 148,457.18	\$				

COUNTIES	County road	County road building tax	Township road tax	Road tax	Minor amount tax	Total taxes levied	Poll tax	Dog tax	Debtors road tax	Grand total of all taxes
Adams	17,143.31	33,040.88	10,060.91	0,985.50	0,785.97	1,858.50	1,858.50		528.50	999,200.27
Alameda	16,076.04	31,459.14	9,286.19	11,878.60	438,449.55	1,334.50	2,340.00		348.00	440,181.65
Albany	14,738.87	26,523.84	8,768.89	1,083.60	799,000.00	3,081.00	2,075.00		864.00	202,627.83
Alfonso	18,885.19	36,023.13	12,899.87	321.50	548,061.51	1,611.50	1,418.00		575.00	550,248.01
Black Hawk	27,083.90	50,422.19	15,271.07	48,316.06	2,317,148.03	6,917.00	2,460.00		2,742.00	1,130,886.00
Boone	45,439.55	17,794.78	15,738.00	485.81	729,598.28	2,239.00	1,188.50		134.50	722,414.03
Butler	22,522.46	40,687.70	16,998.35	2,820.34	760,598.28	2,592.00	836.00		154.50	754,027.85
Cherokee	39,511.94	50,107.10	16,998.35	2,820.34	760,598.28	2,592.00	836.00		154.50	754,027.85
Clinton	20,554.71	38,883.80	15,015.94	34,411.19	998,780.23	2,411.50	1,848.50		1,001.00	816,819.05
Crawford	20,629.60	38,448.76	14,648.78	1,434.36	819,910.48	2,539.00	1,965.00		1,292.00	824,929.00
Crittenden	20,554.71	38,883.80	15,015.94	34,411.19	998,780.23	2,411.50	1,848.50		1,001.00	816,819.05
Decatur	18,915.65	30,165.90	7,917.69	4,308.88	626,751.34	2,054.00	1,350.00		861.50	628,065.04
Dickens	19,105.00	30,165.90	7,917.69	4,308.88	626,751.34	2,054.00	1,350.00		861.50	628,065.04
Dodge	20,461.00	30,165.90	7,917.69	4,308.88	626,751.34	2,054.00	1,350.00		861.50	628,065.04
Franklin	38,449.43	66,320.74	18,193.15	31,193.24	1,888,619.50	3,664.50	2,107.00		1,889.92	1,981,992.35
Grant	38,449.43	66,320.74	18,193.15	31,193.24	1,888,619.50	3,664.50	2,107.00		1,889.92	1,981,992.35
Harvey	23,015.22	39,595.29	11,935.00	11,935.00	1,461,481.22	2,624.00	2,105.00		1,151.00	1,494,634.55
Jefferson	11,844.13	28,148.50	7,828.86	20,422.00	639,637.67	5,001.50	1,407.50		703.78	1,616,100.68
Lincoln	28,148.50	49,730.81	11,644.44	113,909.29	1,679,000.00	1,955.00	1,621.00		1,021.00	1,687,580.15
Madison	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Manly	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Marion	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Monroe	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Nebraska	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Polk	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Rock	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Saline	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Shawnee	25,380.00	45,732.91	17,917.00	33,232.91	829,331.59	1,958.00	1,716.50		1,675.00	1,841,964.00
Union	25,380									

## FINANCES OF THE STATE

1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	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# REPORT OF AUDITOR OF STATE

[illegible]





TABLE NO. 20—Continued

COUNTIES	Taxable value of land less exemptions	Taxable value of fruit trees at \$1.00 per acre	Taxable value of town lots less exemptions	Taxable value of property other than property	Taxable value of property other than property	Taxable value of property other than property	Taxable value of property other than property	Net taxable value of property except money and credits	Actual value of money and credits
Story.....	\$ 6,505,897		\$ 1,183,682	\$ 4,541	\$ 71,664	\$1,048,305	\$ 21,316	\$ 12,012,118	\$ 10,191,488
Tama.....	9,374,691	76	1,385,430	4,453	72,425	1,179,717	32,207	13,406,412	8,437,427
Taylor.....	5,472,288		711,313	603,031	4,945	535,057	8,047	7,550,317	3,800,890
Van Buren.....	4,068,664	21	520,037	323,184	2,566	649,132	7,548	5,843,490	2,538,884
Wapello.....	4,429,305		1,615,105	3,726	72,171	992,004	7,191	10,393,739	4,961,215
Warren.....	6,456,442		1,052,435	3,886	90,350	893,090	7,548	10,393,739	7,090,980
Washington.....	5,391,119		1,389,143	1,841,429	3,010	66,000	38,614	12,012,118	11,041,062
Wayne.....	8,402,528		4,290,408	1,732,391	7,835	141,471	18,836	16,453,659	5,538,732
Winnebago.....	4,399,060		731,546	1,844	26,142	380,352	3,000	6,298,060	2,901,077
Winthrop.....	6,798,247	1,601	1,040,315	2,654	81,565	650,493	25,571	10,576,332	5,574,977
Woodbury.....	19,454,221		9,461,561	1,964	43,089	442,860	5,581	30,514,960	13,052,977
Worth.....	6,914,051	123	1,346,921	4,166	50,831	912,483	17,459	10,262,800	4,403,986
Totals.....	\$ 53,049,779	\$ 41,325	\$ 222,385,138	\$ 113,612,727	\$ 327,474	\$ 7,425,432	\$ 79,787,728	\$ 1,035,511,832	\$ 660,471,890
Totals for year 1922.....	\$ 467,166,339	\$ 52,559	\$ 213,781,236	\$ 119,481,979	\$ 327,557	\$ 7,303,698	\$ 779,550,060	\$ 1,079,235,878	\$ 686,777,203
Totals for year 1921.....	\$ 555,891,145	\$ 52,942	\$ 209,023,202	\$ 142,181,054	\$ 331,120	\$ 8,054,409	\$ 776,020,794	\$ 1,103,623,275	\$ 700,106,943
Totals for year 1920.....	\$ 539,340,305	\$ 10,480	\$ 197,481,777	\$ 158,071,185	\$ 319,910	\$ 6,938,985	\$ 831,196,454	\$ 1,103,940,996	\$ 657,387,503
Totals for year 1919.....	\$ 566,899,513	\$ 10,260	\$ 191,812,852	\$ 152,675,098	\$ 312,392	\$ 5,882,673	\$ 831,545,480	\$ 1,089,140,177	\$ 468,277,795
Totals for year 1918.....	\$ 587,796,741	\$ 11,049	\$ 180,160,198	\$ 132,421,574	\$ 320,913	\$ 5,902,844	\$ 81,167,164	\$ 1,098,000,783	\$ 436,083,796
Totals for year 1917.....	\$ 587,093,040	\$ 10,933	\$ 174,091,376	\$ 127,506,861	\$ 311,297	\$ 5,570,304	\$ 80,794,152	\$ 925,387,872	\$ 329,654,615
Totals for year 1916.....	\$ 581,067,361	\$ 10,118	\$ 164,250,983	\$ 126,941,559	\$ 324,780	\$ 5,194,247	\$ 81,355,779	\$ 955,943,029	\$ 307,358,009
Totals for year 1915.....	\$ 578,325,884	\$ 13,033	\$ 164,197,209	\$ 115,596,437	\$ 317,103	\$ 5,169,591	\$ 81,531,948	\$ 945,051,605	\$ 273,801,790
Totals for year 1914.....	\$ 570,142,582	\$ 15,604	\$ 162,355,094	\$ 121,129,407	\$ 303,335	\$ 4,736,711	\$ 80,796,440	\$ 932,476,812	\$ 251,828,587
Totals for year 1913.....	\$ 569,027,029	\$ 11,400	\$ 157,677,542	\$ 104,548,064	\$ 424,779	\$ 4,554,328	\$ 79,937,444	\$ 917,181,136	\$ 210,712,518

\*Mineral land.

TABLE NO. 21—TAXES LEVIED, 1923

Amount of Taxes Levied in the Several Counties for the Year 1923, as Reported by the County Auditors; Also Totals for Previous Years

## PART I

COUNTIES	General state levy mill	General state tax	General state tax on money and credits	Soldier's bonus tax 1.31 mills	Soldier's bonus tax on money and credits	General county tax including bonds	Court expense tax	County drainage tax	Poor tax
Adair.....	10 10	\$ 85,233.30	\$ 1,960.70	\$ 10,559.94	\$ 281.74	\$ 50,005.09	\$ 10,023.03	\$ 8,558.77	\$ 17,115.11
Adams.....	10 10	61,651.12	1,490.90	7,055.70	191.94	41,746.07	10,023.03	6,050.15	15,944.81
Albany.....	10 10	79,439.98	2,135.36	10,559.94	145.00	80,559.94	21,970.91		21,970.91
Arapahoe.....	10 10	88,496.71	2,261.66	10,559.94	290.72	43,431.48			15,760.34
Benton.....	10 10	131,564.82	4,669.49	16,613.58	587.40	100,876.07	37,704.20	13,339.61	30,710.21
Black Hawk.....	10 10	182,175.76	4,834.72	25,420.18	821.94	218,821.88	21,970.91	13,339.61	29,710.21
Boone.....	10 10	144,822.29	3,588.00	10,559.94	409.44	46,133.43	8,922.74	13,339.61	34,296.18
Brown.....	10 10	88,533.47	2,498.70	11,270.08	209.64	46,133.43	8,922.74	13,339.61	34,296.18
Brown Vista.....	10 10	111,405.83	3,057.17	14,222.06	56,164.48	56,164.48	11,107.00	8,922.74	13,339.61
Butler.....	10 10	99,356.98	3,634.48	12,778.09	395.03	70,644.84	11,107.00	11,251.91	16,840.30
Calhoun.....	10 10	115,726.75	4,137.07	14,479.30	392.79	79,610.55	2,990.52	11,085.20	11,085.20
Carroll.....	10 10	101,466.64	3,832.76	13,044.31	454.18	82,433.32	10,304.20	5,670.12	22,716.35
Cedar.....	10 10	108,592.23	3,687.05	13,990.35	731.17	72,896.97	12,896.97	13,990.35	17,215.94
Cedar Rapids.....	10 10	139,411.93	3,234.01	17,022.58	279.97	84,750.00	10,412.87	13,990.35	10,412.87
Cherokee.....	10 10	178,519.43	3,751.00	12,778.09	292.31	52,216.66	9,885.41	7,430.52	14,910.83
Chickasaw.....	10 10	54,271.43	1,691.79	6,976.94	217.50	47,181.45	9,885.41	11,415.71	10,915.83
Clay.....	10 10	97,829.55	2,642.00	12,578.71	339.65	50,528.04	17,438.09	9,885.41	14,910.83
Clayton.....	10 10	115,726.75	4,137.07	14,479.30	392.79	79,610.55	2,990.52	11,085.20	11,085.20
Cotton.....	10 10	149,260.79	2,654.41	19,186.35	377.15	156,831.39	42,035.53	11,415.71	50,444.53
Crawford.....	10 10	114,877.43	2,709.33	14,768.35	348.31	115,394.49	11,539.39	14,935.28	29,919.77
Dallas.....	10 10	56,795.48	1,790.05	7,302.46	165.83	33,441.87	12,896.97	14,910.83	34,415.31
David.....	10 10	88,496.71	2,261.66	10,559.94	290.72	43,431.48	12,896.97	6,812.96	26,967.69
Deaer.....	10 10	118,115.37	3,450.42	15,184.92	443.58	77,545.49	11,000.11	8,297.19	29,823.53
Deaer View.....	10 10	69,465.74	2,754.35	8,330.30	96.55	79,347.31	6,891.11	8,297.19	17,220.77
Dickson.....	10 10	206,167.18	4,339.24	26,094.39	537.40	177,022.19	9,140.11	3,032.05	12,210.90
Dodge.....	10 10	123,815.36	3,191.10	15,917.31	419.24	103,449.70	18,665.86	12,453.03	37,371.90
Douglas.....	10 10	86,776.01	1,865.59	11,155.70	243.69	121,825.78	15,605.95	12,453.03	37,371.90
Franklin.....	10 10	66,559.93	2,159.81	12,464.92	277.70	106,998.84	9,727.06	9,727.06	29,240.16



[illegible]

PART II

COUNTIES	Soldier's relief tax	Bridge tax	City tax	Court house tax	Insane tax state hospital	Insane tax county hospital	County school tax	District school tax
Adair	\$ 835.75	\$ 59,410.36	\$ 49,313.28		\$ 1,655.20		\$ 8,558.74	\$ 285,377.61
Adams		64,179.35	60,324.83		20,505.16	8,022.41	6,000.15	191,825.95
Altamaha	2,005.50	51,294.53	75,235.73				7,323.68	279,121.98
Anderson		57,121.31	42,946.77				7,804.84	203,802.48
Benton	1,323.95	92,024.59	490,128.97		18,703.31	10,265.60	13,330.61	483,423.36
Bolton	3,670.40	80,357.71	119,358.94		14,581.96	17,670.50	18,352.49	1,144,017.15
Bowling Green	2,408.89	49,666.18	70,224.63		8,327.69	8,327.69	8,327.69	216,377.15
Buchanan		16,399.14	57,182.96		11,153.39		11,232.91	510,943.52
Burns		70,749.66	54,202.65		11,232.91		10,167.99	332,895.37
Camden	2,762.92	55,426.04	105,223.08		11,685.35		10,167.99	332,895.37
Catoe	3,091.25	67,339.48	97,130.48		11,685.35		11,232.91	332,895.37
Cedar		64,224.67	82,679.81		11,685.35		10,167.99	332,895.37
Cerro Gordo	2,082.33	72,690.15	75,369.37		13,000.46	5,607.43	10,304.18	327,193.13
Cherokee	745.92	22,216.59	42,325.61		12,465.41	6,044.09	11,214.94	377,448.00
Chickasaw	949.17	19,719.65	38,200.78		7,139.52		10,419.82	180,241.24
Chickly		19,719.65	38,200.78		7,139.52		10,419.82	180,241.24
Clay	8,407.30	61,324.84	326,449.53		8,407.30	8,714.02	5,491.01	148,837.90
Cobb	5,109.73	106,754.22	108,411.73		16,429.91	25,222.41	16,815.10	812,765.79
Cowart		39,021.51	31,052.67		25,078.85	11,539.29	14,936.28	414,680.03
De Kalb	1,362.43	47,087.41	51,541.08		8,174.94	1,362.44	8,669.29	320,467.83
De Kalb	44,846.28	49,770.22	11,650.07		14,917.05	5,368.64	11,929.65	295,757.53
De Kalb	3,431.51	590,494.04	643,870.31		60,580.67	15,174.25	6,890.57	350,385.70
Douglas	2,023.25	66,893.21	63,870.31		15,174.25		12,465.93	555,368.70
Durham		12,210.90	48,870.31	\$ 18,316.18	15,174.25		12,465.93	555,368.70
Effingham	1,305.27	56,347.49	106,474.17		4,350.90		8,701.97	318,176.24
Floyd	1,945.40	38,820.13	150,430.65	23,441.99	9,727.19		9,727.03	318,176.24
Franklin		51,138.49	43,870.48				10,161.80	402,025.00
Ga. Ave.	720.55	20,323.72	62,921.70	20,323.72	10,161.80			
Graham								
Grady	916.30	84,982.35	59,541.70			4,571.46	9,949.38	345,770.38
Greene		41,536.25	70,365.87		3,115.22	1,578.90	10,384.04	417,002.90
Hamilton		15,789.01	99,099.18		17,366.03		7,804.50	431,328.59
Hancock	3,947.25	60,994.77	99,099.18		14,744.91		11,570.72	297,520.80
Hardee	2,314.11	22,522.55	42,513.95		17,366.03		7,804.50	431,328.59
Harrison	1,727.24	60,994.77	99,099.18		14,744.91		11,570.72	297,520.80
Hawkins		47,705.58	47,051.40		3,407.58		6,815.16	217,343.43
Howard	681.60	14,826.50	60,876.04		11,110.84		7,413.25	301,727.03
Ida		81,360.71	90,945.06		12,840.17		6,990.11	270,308.03
Jackson		47,160.87	36,675.06		6,959.41		9,432.25	350,098.69
Jefferson								





TABLE NO. 21, PART III—Continued

COUNTIES	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax	Miscellaneous taxes	Total amount of tax levied	Poll tax	Delinquent road and miscellaneous tax	Grand total all taxes
Greene	\$ 10,161.86	\$ 20,323.72	\$ 47,620.73	\$ 16,711.45	\$ 48,946.27	\$ 923,377.35	\$ 2,002.50	\$ 4,026.00	\$ 929,405.85
Grundy	9,949.26	19,898.56	31,242.08	11,217.66	3,901.49	770,237.94	1,882.50	1,598.90	773,519.34
Guthrie	9,163.78	18,327.55	52,168.95		55,241.12	810,136.48	2,457.50	714.00	813,307.98
Hamilton	10,284.06	20,768.18	61,559.75		355.50	988,620.66	2,408.00	880.50	991,918.16
Hancock		15,789.01	30,979.92	9,971.14	62,090.14	696,517.02	1,843.50	2,031.07	700,391.59
Hardin	11,570.72	23,141.29	36,206.56	13,941.55	22,444.84	1,044,873.50	2,486.50	1,072.18	1,048,632.16
Harrison		11,042.07	42,005.63	16,154.34	7,829.74	995,729.50	2,670.00	2,815.00	991,713.35
Henry	7,372.43	14,744.91	38,908.79	7,672.35	75,308.49	688,217.35	1,707.00	185.00	689,587.39
Howard	6,815.16	13,630.30	26,600.53	10,974.01	2,623.46	656,077.50	1,429.00	1,080.80	658,587.39
Humboldt	7,412.25	14,825.50	25,688.86			659,476.03	1,303.00	4,638.70	675,417.73
Ida	8,560.11	17,120.26	41,247.49		83,342.21	762,818.75	2,388.50		769,375.00
Iowa	19,495.35	19,495.35	36,962.60	15,051.14	8,062.57	766,987.40	2,125.00		771,847.67
Jackson	9,432.23	18,864.41	56,037.19		88,356.63	790,322.67	2,525.00		795,177.67
Jasper	18,221.96	36,443.92	57,226.03	19,676.49	35,087.51	1,306,299.20	3,365.50	3,064.20	1,312,928.90
Jefferson	7,741.00	15,482.00	34,939.12	17,454.66	7,764.21	913,083.35	2,234.50	2,920.00	918,037.85
Johnson	12,547.74	25,095.34	44,116.08	11,556.67	16,866.62	1,181,186.37	3,268.00	486.00	1,184,970.37
Jones	9,224.72	18,449.46	38,506.00			762,818.75	2,404.00	2,815.00	769,037.75
Kearney	10,461.49	20,922.92	57,034.20	1,127.39	9,976.88	827,799.49	2,803.50	2,430.70	833,059.99
Kennett	13,679.26	27,358.56	50,580.77	24,066.82	196,055.64	1,134,920.95	3,073.00		1,137,993.95
Knox	14,015.92	28,031.80	56,063.60	15,087.07	1,944.51	1,431,951.59	3,547.00	577.50	1,436,076.09
Lincoln	25,812.40	51,624.82	54,667.49	18,365.62	6,463.85	3,428,406.32	10,837.50	9,323.70	3,448,560.52
Linn	6,543.65	13,087.31	38,580.48			594,447.29	1,596.00	2,592.94	598,546.23
Luna	5,708.97	11,417.90	35,230.15		117.56	331,166.32	1,890.00	2,417.00	335,463.32
Lyons	22,183.65	22,183.65	43,098.43		138.60	759,732.48	1,765.50	1,414.30	762,912.28
Madison		25,924.83	38,153.93	14,929.85	7,093.57	697,042.92	2,025.00	2,229.50	701,294.42
Malhaska	11,229.13	22,458.25	44,096.50	15,524.33	24,737.60	1,099,699.12	3,577.50	1,069,460.72	1,104,050.72
Marion	8,777.87	17,555.74	59,680.53	17,555.74	619.63	888,161.86	2,908.81		891,070.67
Marshall	12,864.96	25,729.80	57,447.45		5,145.96	1,316,636.32	3,123.50	1,396.98	1,321,156.80
Mills	6,832.06	13,664.11	29,475.00	8,714.14	15,911.74	663,446.85	1,827.00	1,529.40	666,803.25
Mitchell	7,703.27	15,406.53	38,580.48	8,714.14	6,947.95	817,159.53	1,975.50	604.50	819,739.53
Monroe	9,463.33	14,195.04	30,300.38	12,814.03	11,145.01	817,783.48	2,214.50	1,765.00	821,742.98
Montgomery	5,672.57	11,345.14	27,965.51		18,834.18	667,686.42	4,813.00	4,229.30	676,718.72
Morgan	8,100.99	16,201.98	38,580.48	34,579.57	1,687.25	748,644.02	2,060.50	714.50	751,409.02
Muscatine	18,450.75	36,901.50	73,803.00	11,072.02	2,719.04	1,045,233.39	2,131.00		1,047,364.39
O'Brien	11,384.91	22,769.82	31,001.14	7,850.01	2,719.04	927,353.45	2,397.50	816.50	930,567.45
Oceola	6,402.34	12,804.73	21,666.67		10,539.85	519,090.65	1,273.50	1,378.00	521,061.15
Palo Alto	10,633.44	21,266.88	44,921.47	7,850.01	13,978.05	1,019,227.00	2,844.00		1,024,769.00
Pawnee	8,515.88	17,031.15	29,261.83	10,768.02	32,240.50	758,994.05	1,731.50	696.30	761,421.85
Plymouth	15,223.68	30,447.18	57,599.29	22,953.34	75,033.83	1,084,174.10	2,479.00	2,643.30	1,089,296.40
Pocahontas	9,719.14	19,438.21	30,500.55	15,150.74	19,491.47	780,010.20	1,941.00	2,718.50	784,669.70
Polk	53,549.83	107,099.33	22,246.11	17,499.53	297,005.16	8,756,898.77	18,571.30	4,688.90	8,780,185.97
Pottawattamie	28,073.17	21,326.36	54,505.71	22,487.26	94,804.46	2,579,700.01	6,304.50	4,103.90	2,590,108.41
Poweshiek	11,534.63	23,069.26	74,425.08		2,266.92	994,741.48	2,438.50	3,396.90	1,000,576.88
Ringgold	6,613.75	13,227.50	19,174.63	10,134.46	38.86	558,027.67	1,558.00	791.00	560,396.23
Sac	12,102.20	24,206.29	43,970.97	16,778.60	13,585.11	937,229.52	1,794.50	1,376.00	940,370.02
Scott	118,635.74	52,062.42	32,859.41	11,879.29	34,018.53	2,308,798.85	5,676.00	902.10	2,315,376.95
Shelby	11,039.18	22,069.33	66,339.27	11,039.17	789,523.88	2,091.00	1,455.50		793,040.38
Sioux	15,760.57	31,521.16	49,000.79	17,218.98	2,012.92	1,049,972.58	3,185.00	2,714.10	1,055,873.68
Story	12,914.63	25,829.32	40,632.43	17,799.56	66,163.36	1,481,485.65	3,762.00	4,339.00	1,490,577.65
Tama	13,801.19	27,182.55	57,507.17	20,918.67	11,615.82	1,102,453.30	3,034.50	2,890.81	1,108,378.61
Taylor	7,799.99	15,599.80	34,340.39	11,899.28	1,720.09	636,204.50	1,991.50	756.87	638,952.42
Union	7,064.37	14,128.82	24,001.66	8,513.06	5,192.55	616,388.54	2,067.00	929.70	619,388.24
Van Buren	5,968.63	7,610.53	22,844.93	7,991.20	32,325.47	514,057.92	1,898.50	1,622.00	517,598.42
Wapello	10,760.67	21,521.36	45,921.18	47,229.88	4,229.88	1,439,870.60	4,900.50	1,974.88	1,446,745.98
Warren	9,637.30	19,274.56	54,815.93		3,464.91	789,519.78	2,293.00	2,256.40	794,069.18
Washington	11,394.63	22,789.28	62,778.28	20,829.87	972,572.72	2,631.50	2,872.00	978,076.22	978,076.22
Wayne	7,507.97	15,015.96	39,094.34	19,518.99	19,518.99	660,210.30	2,033.00	630.50	662,873.80
Webster	16,704.21	33,408.66	49,407.91	19,081.69	59,128.39	1,741,515.48	5,130.00	6,466.00	1,753,111.48
Winnebago	6,409.54	12,819.08	39,282.53	9,528.75	12,819.08	463,929.54	1,638.00	382.60	465,950.04
Winneskeo	9,800.33	19,600.66	43,395.98	14,991.33	26,283.13	787,133.90	2,892.50	2,932.00	792,958.40
Woodbury	36,938.62	240,099.53	59,622.03	19,997.15	11,082.38	4,764,685.09	8,823.00	4,773,578.00	4,773,578.00
Worth	5,097.45	11,394.83	41,951.20	11,394.90	11,394.90	595,996.50	1,581.50	1,032.80	608,610.80
Wright	10,483.37	20,966.33	34,818.11	13,064.83	274,893.94	1,121,759.92	2,183.00	877.60	1,124,822.12
Totals	\$1,289,552.39	\$2,315,649.98	\$4,164,528.20	\$963,627.43	\$3,577,505.21	\$106,861,583.67	\$228,459.61	\$211,735.90	\$107,361,779.18
Totals for year 1922	\$1,336,247.63	\$2,117,141.79	\$4,254,218.11	\$925,245.45	\$2,898,605.84	\$105,318,781.57	\$291,887.25	\$182,724.75	\$105,805,958.67
Totals for year 1921	\$1,329,280.84	\$2,096,876.23	\$4,196,630.10	\$1,102,671.46	\$3,147,414.62	\$104,255,253.62	\$282,287.50	\$162,018.77	\$104,845,417.39
Totals for year 1920	\$1,306,332.19	\$2,196,454.89	\$4,228,610.30	\$1,166,464.23	\$2,984,338.62	\$96,454,243.61	\$283,391.75	\$189,298.77	\$97,100,882.63
Totals for year 1919	\$1,396,309.88	\$2,086,750.81	\$3,012,111.56	\$862,115.27	\$2,543,768.95	\$79,872,708.78	\$261,298.50	\$187,398.64	\$80,495,235.92
Totals for year 1918	\$1,066,547.65	\$1,508,795.13	\$2,981,930.27	\$718,809.80	\$1,975,535.95	\$65,582,165.60	\$276,822.50	\$169,781.90	\$66,216,150.50
Totals for year 1917	\$940,277.43	\$1,447,293.33	\$2,766,955.10	\$758,604.15	\$1,995,640.00	\$61,761,075.09	\$278,490.50	\$157,149.95	\$62,381,314.24
Totals for year 1916	\$921,980.03	\$1,440,016.40	\$2,626,954.50	\$739,580.90	\$1,771,786.59	\$53,646,556.09	\$279,476.25	\$144,571.10	\$54,267,625.44
Totals for year 1915	\$886,183.79	\$1,432,323.96	\$2,471,814.31	\$718,627.90	\$1,634,257.08	\$50,050,164.53	\$275,073.83	\$157,148.14	\$50,676,033.25
Totals for year 1914	\$1,094,385.43	\$2,528,138.57	\$3,896,299.10	\$1,326,041.99	\$4,463,206.21	\$267,697.80	\$130,530.76	\$47,072.99	\$47,072,999.27
Totals for year 1913	\$1,801,496.37	\$2,812,479.41	\$5,531,190.50	\$2,516,986.89	\$4,415,792.82	\$255,838.14	\$151,890.73	\$46,022,099.65	\$46,022,099.65



TABLE NO. 22

## VALUATIONS AND PERCENTAGE FOR THE YEAR 1923

	Value	Per Cent
Taxable value of land.....	\$ 653,091,295.00	60.2735
Taxable value of town lots.....	222,385,133.00	20.5245
Taxable value of personal property.....	119,612,727.00	11.0393
Taxable value of express, telegraph, telephone and transmission lines.....	9,234,967.00	.8523
Taxable value of railroad property.....	79,187,728.00	7.3084
Total taxable value of all property except money and credits.....	\$ 1,083,511,852.00	100.0000

Note: Taxable value is 25% of actual assessed value.

Actual value of money and credits assessed at 5 mills on the dollar..... \$960,471,880.00

Average rate of taxation for the entire state for the year 1923 to be collected in 1924..... 98.625 mills

## TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED IN 1923

(Exclusive of special assessment) to be collected in 1924

	Tax	Per Cent
General state revenue tax.....	\$ 11,333,449.38	10.606
Soldiers' bonus tax.....	1,457,874.10	1.364
General county tax.....	9,123,565.97	8.538
Court expense tax.....	1,285,356.95	1.212
County drainage tax.....	637,964.76	.607
Poor tax.....	2,380,332.67	2.227
Soldiers' relief tax.....	195,443.33	.184
Bridge tax.....	5,465,424.25	5.114
City tax.....	13,845,845.23	12.960
Court house tax.....	240,985.81	.226
Insane state hospital tax.....	1,110,306.35	1.039
Insane county hospital.....	506,829.21	.474
County school tax.....	1,120,145.07	1.048
District school tax.....	45,833,194.38	42.890
County or permanent road tax.....	1,389,552.39	1.207
County road building tax.....	2,315,649.98	2.167
Township road tax.....	4,164,328.20	3.897
Road dragging tax.....	955,627.43	.902
Miscellaneous tax.....	3,577,505.21	3.348
Total tax levied.....	\$106,861,583.67	100.000

TABLE NO. 23—TAXES LEVIED

Taxes Levied in State General Revenue, Special Funds, and Total for State Since 1893

## PART I

Year	General State Revenue		State University Special		Agricultural College Special		State Teachers College Special	
	Rate in mills	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount
1893.....	2.5	\$ 1,124,791.80						
1894.....	2.5	1,388,226.12						
1895.....	2.5	1,384,704.22						
1896.....	2.7	1,490,928.50	1	\$ 55,219.52				
1897.....	2.8	1,535,033.55	1	54,820.15				
1898.....	3.2	1,738,175.62	1	54,323.64				
1899.....	2.9	1,524,817.19	1	52,579.15				
1900.....	2.6	1,404,828.37	1	54,031.90	1	\$ 54,031.90		
1901.....	2.7	1,508,467.76	1	55,898.39	1	55,898.42		
1902.....	3.5	2,007,326.66	2	114,702.60	2	114,702.52	1	\$57,354.44
1903.....	3.5	1,917,162.87	2	127,811.53	2	127,811.55	1	63,905.38
1904.....	3.1	1,919,583.57	2	127,971.87	2	127,971.86	1	63,985.07
1905.....	3.2	1,992,932.28	2	124,563.67	2	124,563.67	1	62,281.44
1906.....	3.1	1,904,178.08	2	126,152.98	2	126,953.14	1	63,475.86
1907.....	3.4	2,240,872.99	2	131,819.04	2	131,819.05	1	65,909.41
1908.....	3.5	2,334,409.30	2	133,394.54	2	133,394.56	1	66,697.24
1909.....	3.4	2,317,061.36	2	136,295.52	2	136,295.51	1	69,331.05
1910.....	3.3	2,287,633.29	2	138,642.73	2	138,642.80	1	73,845.47
1911.....	3.3	2,502,445.93	2	151,662.29	2	151,662.34	1	75,831.44
1912.....	3.4	2,510,910.84	2	147,688.78	2	147,688.75	1	73,845.47
1913.....	2.9	2,724,603.30	2	187,911.89	2	187,911.87	1	93,989.37
1914.....	2.9	2,770,868.19	2	191,230.83	2	191,230.79	1	95,547.19
1915.....	4.33	4,192,117.28						
1916.....	4.33	4,242,938.67						
1917.....	7.25	7,236,849.08						
1918.....	6.25	6,489,805.47						
1919.....	7.35	8,201,130.55						
1920.....	7.35	8,334,460.03						
1921.....	8.75	9,845,302.21						
1922.....	9.11	10,110,009.18						
1923.....	10.19	11,333,449.38						

TABLE NO. 23—TAXES LEVIED

## PART II

Year	Soldiers' Bonus		Capitol Extension Special		State Institution Special		Agricultural Extension Special		Total tax to be collected for all purposes—state, county and local	
	Rate in mills	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Avg. rate in mills	Amount
1893									32.3	\$18,297,497.54
1894									33.	18,497,483.75
1895									33.6	18,785,907.49
1896									33.4	18,584,429.57
1897									33.1	18,353,994.81
1898									34.3	18,692,480.60
1899									35.8	18,891,742.78
1900									36.5	19,726,780.80
1901									36.9	20,600,044.23
1902									39.4	22,542,280.45
1903									38.2	25,657,913.58
1904									40.	25,693,543.33
1905									41.8	26,061,977.03
1906									41.5	26,333,163.31
1907									41.7	27,885,794.75
1908									43.8	29,248,378.54
1909									45.12	31,281,251.48
1910									46.1	32,800,045.88
1911									47.02	36,197,221.58
1912									50.83	37,148,106.01
1913									49.5	45,022,009.65
1914									46.68	47,072,369.27
1915									49.36	50,676,033.25
1916									51.98	54,367,625.44
1917									58.08	62,381,314.24
1918									59.28	66,216,150.30
1919									66.21	80,495,235.92
1920									88.00	97,100,882.63
1921									95.30	104,845,417.39
1922									97.58	105,985,968.37
1923	2.00	\$ 2,315,782.00							98.62	107,261,779.18
1924	1.31	1,457,874.10								

TABLE NO. 24—COMPARISON OF ASSESSMENTS

Reported and Adjusted Valuation of Property of Various Classes Since 1870

## PART I

Year	Reported actual value per acre	Adjusted actual value per acre	Reported actual value of lands	Reported actual value of town lots	Exemption for roads, soldiers and homesteads	Net reported taxable value of land and town lots
1870			\$ 181,881,973	\$ 40,272,055		\$ 222,154,008
1871			213,440,401	45,224,943		258,665,344
1872			213,440,401	45,224,943		258,665,344
1873			217,907,148	47,642,583		265,549,733
1874			217,907,148	47,642,583		265,549,733
1875			228,413,607	48,833,740		277,247,347
1876			228,413,607	48,833,740		277,247,347
1877			239,215,198	52,375,650		291,590,848
1878			239,215,198	52,375,650		291,590,848
1879			245,870,293	54,384,461		300,254,754
1880			245,870,293	54,384,461		300,254,754
1881			241,989,396	55,523,683		297,513,079
1882			241,989,396	55,523,683		297,513,079
1883			267,582,087	65,689,954		333,272,041
1884			267,582,087	65,689,954		333,272,041
1885			277,370,864	71,882,514		349,253,378
1886			277,370,864	71,882,514		349,253,378
1887			271,768,734	77,445,043		349,213,777
1888			271,768,734	77,445,043		349,213,777
1889			272,857,509	85,755,427		358,612,936
1890			272,857,509	85,755,427		358,612,936
1891			274,477,685	96,744,226		371,221,911
1892			274,477,685	96,744,226		371,221,911
1893			283,230,205	103,922,048		387,152,253
1894			283,230,205	103,922,048		387,152,253
1895			302,689,731	103,227,183		405,916,916
1896			302,689,731	103,227,183		405,916,916
1897			303,330,148	103,072,225		406,402,373
1898			303,330,148	103,072,225		406,402,373
1899			311,196,658,592	371,121,363	\$ 12,077,733	388,925,555
1900	34.76	34.76	1,204,068,357	378,545,379	9,611,188	393,250,888
1901	36.00	35.88	1,250,016,082	393,001,798	14,381,898	407,158,985
1902	36.20	36.20	1,251,912,030	403,995,070	15,151,865	410,189,785
1903	42.04	42.10	1,455,524,027	429,952,623	21,112,068	466,091,140
1904	42.36	42.36	1,467,678,804	437,600,808	19,371,365	471,488,811
1905	41.76	40.28	1,447,233,336	441,860,619	21,193,230	469,975,180
1906	40.47	40.47	1,402,330,285	438,785,966	17,629,811	455,871,611
1907	41.48	41.42	1,436,906,142	467,361,821	18,907,967	471,389,969
1908	41.53	41.55	1,440,890,326	480,227,806	17,544,461	475,893,422
1909	42.43	42.64	1,470,690,158	488,970,484	17,818,114	483,460,632
1910	42.60	42.73	1,480,005,061	500,269,775	17,788,820	490,622,784
1911	43.43	49.07	1,503,144,468	524,669,608	18,933,545	501,231,715
1912	43.97	47.97	1,659,459,656	535,761,962	21,325,834	547,544,900
1913	50.77	66.81	1,755,044,955	589,589,621	30,241,670	614,300,841
1914	66.70	66.70	2,300,620,621	623,575,317	35,682,407	730,783,746
1915	64.91	68.01	2,341,415,901	669,908,337	34,003,889	719,755,642
1916	67.41	67.93	2,329,762,025	667,302,966	32,257,483	749,266,248
1917	66.86	68.13	2,305,694,064	721,730,880	32,072,434	758,132,010
1918	68.02	68.13	2,338,917,633	730,877,270	32,293,360	766,836,162
1919	66.34	73.64	2,412,919,462	784,235,715	37,082,644	790,018,144
1920	73.10	73.10	2,615,244,147	780,921,894	33,665,468	840,625,144
1921	73.08	76.49	2,518,014,048	866,429,042	34,040,741	837,615,287
1922	77.03	77.03	2,641,913,115	872,242,893	33,255,786	870,225,096
1923	71.68	76.61	2,406,631,264	889,818,171	40,133,686	854,078,907
1924	76.51	76.51	2,637,136,389	919,670,199	38,944,526	879,466,516



TABLE NO. 24—COMPARISON OF ASSESSMENTS

## PART II

Year	Net equalized taxable value of lands and town lots	Equalized taxable value of personal property	Taxable value of railroad and sleeping car property	Taxable value of telegraph and telephone properties	Taxable value of express companies	Taxable value of transmission lines	Net equalized taxable value of state	Actual value of money and credits
1870	\$222,561.061	\$ 71,971.191					\$ 294,532.252	
1871	273,836.469	75,201.885					349,038.354	
1872	273,836.469	75,201.885					349,038.354	
1873	278,586.019	71,683.367	18,855.526				369,124.912	
1874	278,586.019	74,039.734	21,724.081				374,340.834	
1875	294,313.368	79,032.896	22,076.896				395,423.140	
1876	294,313.368	84,288.071	22,062.630				401,294.578	
1877	302,277.661	79,771.680	22,420.703				404,670.044	
1878	302,277.661	77,485.822	21,622.026				401,488.149	
1879	303,381.498	79,618.995	22,540.964				405,654.045	
1880	303,381.498	82,638.655	23,646.161				409,819.020	
1881	303,870.905	89,337.425	25,404.423				419,315.200	
1882	303,870.905	96,136.476	26,021.376				426,281.552	
1883	326,323.084	98,809.203	28,692.179				464,105.133	
1884	326,323.084	97,655.463	30,181.031				488,553.127	
1885	353,614.887	103,372.908	31,572.339				489,540.460	
1886	353,614.887	101,654.942	33,828.788				500,950.599	
1887	359,982.080	101,665.098	38,722.761				504,901.880	
1888	359,982.080	104,794.562	43,338.601				522,567.477	
1889	374,753.212	103,564.136	43,590.410				528,902.858	
1890	374,753.212	105,245.294	42,902.698				531,398.526	
1891	376,181.276	109,745.691	44,798.174				534,661.735	
1892	376,181.276	112,882.577	44,924.456				566,529.971	
1893	408,053.626	112,816.554	45,965.782				560,943.346	
1894	408,053.626	106,865.954	44,321.225				559,650.824	
1895	413,970.588	106,493.479	44,532.125				555,984.549	
1896	413,970.588	96,775.721	44,494.024				555,361.274	
1897	414,220.421	95,509.523	44,606.744				559,179.720	
1898	411,556.521	98,084.467	44,606.744				559,339.050	
1899	391,618.831	90,290.004	44,736.670				539,737.506	
1900	393,250.888	98,856.185	46,194.727				538,462.618	
1901	405,541.075	104,030.797	47,328.911				572,840.391	
1902	410,189.781	109,108.678	51,870.242				567,967.386	
1903	466,597.610	112,042.999	56,947.711				642,445.399	
1904	471,488.811	110,171.711	58,053.770				634,733.822	
1905	450,810.676	108,462.123	58,785.749				634,733.822	
1906	455,871.611	112,882.114	63,644.617				667,668.233	
1907	470,915.912	119,527.654	64,177.827				681,835.827	
1908	475,893.422	123,492.167	64,524.659				685,846.668	
1909	487,210.236	125,904.108	64,468.401				713,518.825	
1910	490,622.784	133,769.557	65,065.960				718,262.963	
1911	531,039.657	134,432.983	67,139.790				726,900.292	
1912	544,544.903	137,762.629	67,434.335				747,406.539	
1913	731,330.018	101,848.015	80,106.721				917,256.443	
1914	730,783.746	110,698.700	80,416.002				922,900.500	
1915	745,391.777	115,420.004	81,150.423				937,759.442	
1916	751,422.713	119,700.000	81,150.065				937,759.442	
1917	758,132.010	127,296.028	81,438.477				966,868.527	
1918	766,836.162	132,127.713	81,361.473				979,325.349	
1919	846,154.212	153,671.239	81,214.449				1,080,041.348	
1920	855,878.840	171,833.964	81,728.351				1,108,440.116	
1921	866,916.441	146,905.933	82,512.302				1,105,919.619	
1922	870,225.056	127,636.345	81,645.152				1,088,544.530	
1923	874,507.400	124,585.825	79,338.416				1,078,426.641	
1924	879,465.516	116,536.427					1,060,782.690	

TABLE NO. 25—COMPARATIVE LIVE STOCK ASSESSMENTS

Number of Domestic Animals and Assessed Taxable Value of Same Since 1870

## PART I

Year	Cattle			Horses			Mules		
	Number	Taxable Value	Average Value	Number	Taxable Value	Average Value	Number	Taxable Value	Average Value
1870	867,904	\$11,170,564	\$12.87	449,328	\$19,172,050	\$42.67	44,636	\$1,719,873	\$38.53
1871	659,600	12,832,840	13.37	498,950	19,944,299	39.97	30,254	1,518,159	50.18
1872	1,065,863	11,827,827	11.10	543,486	19,041,091	35.04	32,555	1,464,194	45.01
1873	1,178,013	12,930,807	10.98	561,052	18,936,037	34.33	30,010	1,357,478	42.41
1874	1,322,102	14,508,453	11.04	558,820	19,754,401	35.35	33,369	1,392,824	41.80
1875	1,436,459	15,858,584	11.01	573,955	19,810,135	33.35	36,673	1,495,225	40.77
1876	1,508,813	16,446,016	10.91	593,600	20,705,572	32.42	41,172	1,669,014	40.54
1877	1,452,546	14,898,841	10.26	596,385	20,100,263	30.48	42,887	1,510,133	38.94
1878	1,461,256	14,757,563	10.99	618,790	20,329,705	29.05	44,980	1,634,913	36.75
1879	1,528,109	15,889,508	10.20	673,055	19,671,807	29.23	42,662	1,583,196	37.11
1880	1,757,688	18,426,852	10.48	692,805	20,290,490	29.33	43,182	1,581,336	36.62
1881	1,962,992	20,650,855	10.52	706,646	21,058,830	29.80	43,634	1,506,374	36.59
1882	1,106,852	21,999,899	10.44	742,321	22,643,463	30.52	45,867	1,710,661	37.47
1883	2,157,745	22,882,204	10.60	779,667	23,594,601	30.66	45,833	1,702,132	37.14
1884	2,050,261	21,335,355	10.41	777,152	24,080,838	31.00	45,173	1,648,194	37.25
1885	2,210,774	24,493,381	10.97	797,152	25,157,209	31.56	42,683	1,539,792	36.07
1886	2,460,505	25,003,742	10.10	820,933	24,766,628	30.18	42,328	1,461,939	34.54
1887	2,741,875	24,760,934	9.03	859,815	24,960,162	29.04	41,255	1,574,804	33.32
1888	2,969,087	25,428,697	8.58	907,410	25,700,710	28.33	41,207	1,528,921	32.24
1889	3,110,936	23,970,341	7.70	966,455	26,790,110	27.81	41,344	1,274,476	30.80
1890	3,141,445	22,242,478	7.11	1,032,436	27,324,838	26.46	41,521	1,195,696	28.80
1891	3,509,005	21,645,301	6.71	1,066,684	28,104,907	26.34	39,154	1,075,328	27.46
1892	3,180,984	21,266,815	6.70	1,108,483	28,160,334	24.10	38,010	975,880	25.67
1893	2,832,375	19,925,539	6.99	1,212,750	26,285,029	21.67	35,895	856,012	23.85
1894	2,667,624	19,357,164	7.25	1,241,769	21,142,271	17.03	36,634	963,388	18.93
1895	3,273,525	26,227,558	4.96	1,205,437	10,372,989	13.58	35,904	555,071	15.43
1896	2,262,984	17,313,372	7.65	1,202,194	15,290,850	12.72	38,359	544,404	14.19
1897	1,334,562	18,963,627	8.15	1,137,099	13,454,649	11.81	38,843	504,205	12.97
1898	2,721,548	18,694,803	6.87	1,115,546	9,998,790	8.94	41,492	389,390	9.39
1899	3,004,892	20,912,050	6.96	1,061,733	10,153,935	9.56	39,197	402,868	10.26
1900	3,385,817	24,029,500	7.09	1,078,919	12,172,228	11.27	41,187	514,667	12.31
1901	3,620,642	25,215,867	6.41	1,108,671	12,375,557	12.00	41,855	582,541	13.92
1902	3,532,357	20,374,986	5.77	1,118,905	14,430,830	12.90	42,252	668,849	15.46
1903	3,748,441	21,476,544	5.73	1,096,954	15,070,481	13.74	43,053	713,269	16.37
1904	3,526,026	18,477,141	5.24	1,067,873	15,400,580	14.41	41,884	708,544	16.04
1905	3,512,515	17,909,710	5.09	1,088,202	15,650,560	14.30	39,614	672,580	16.86
1906	3,543,220	18,387,900	5.19	1,081,783	16,868,876	15.53	37,984	702,842	18.03
1907	3,552,403	18,885,677	5.32	1,084,980	18,253,040	16.82	37,294	714,608	19.03
1908	3,483,939	17,804,414	5.11	1,123,419	18,664,039	16.61	43,170	812,836	18.83
1909	3,298,232	17,642,655	5.35	1,125,208	19,420,878	17.10	45,011	876,862	19.27
1910	3,215,190	17,526,600	5.45	1,177,844	21,322,464	18.10	48,845	1,019,335	20.82
1911	2,952,028	16,693,197	5.65	1,199,783	21,706,088	18.14	51,215	1,036,304	20.24
1912	2,743,187	15,695,398	5.72	1,208,811	21,680,501	17.94	52,053	1,045,301	20.08
1913	2,755,936	18,745,624	6.80	1,239,024	24,605,345	19.88	52,929	1,190,052	22.50
1914	2,908,865	22,459,879	7.86	1,275,629	27,297,372	21.40	56,875	1,338,892	23.48
1915	3,083,821	24,613,393	8.00	1,279,525	26,886,154	21.00	62,139	1,425,370	22.75
1916	2,963,799	25,379,419	8.50	1,241,383	27,878,304	22.50	61,581	1,553,693	25.00
1917	3,012,879	28,976,033	9.61	1,262,682	26,998,401	22.55	63,345	1,592,987	25.14
1918	3,288,794	37,051,390	11.28	1,291,648	27,261,644	22.68	62,115	1,941,574	31.25
1919	3,065,274	39,571,413	12.89	1,154,657	25,055,164	21.67	58,508	1,756,549	30.22
1920	3,275,270	43,398,298	13.25	1,115,664	23,444,622	21.10	59,498	1,816,351	30.29
1921	3,168,636	30,010,390	9.67	1,063,409	19,265,560	19.00	65,227	1,379,751	21.00
1922	2,969,084	25,153,775	8.40	999,610	15,099,661	15.56	72,905	1,205,376	16.56
1923	2,946,544	24,883,167	8.45	989,815	14,883,209	15.03	72,540	1,188,407	16.38
1924	3,011,543	23,185,385	7.47	893,821	12,973,201	14.50	79,922	1,186,407	15.00



TABLE NO. 25—COMPARATIVE LIVE STOCK ASSESSMENTS

## PART II

Year	Sheep			Swine			Goats			Total taxable value of live stock for each year
	Number	Taxable value	Avg. value	Number	Taxable value	Avg. value	Number	Taxable value	Avg. value	
1870	860,717	\$ 539,872	\$ .63	689,382	\$2,133,000	\$ 3.09				\$ 34,735,366
1871	557,161	378,741	.68	1,008,671	2,583,681	2.56				36,257,690
1872	616,160	505,551	1.00	1,244,085	2,521,565	2.03				35,371,857
1873	523,089	572,438	1.09	1,400,734	2,723,586	1.86				36,521,340
1874	470,309	516,073	1.08	1,299,302	2,690,736	2.00				38,856,507
1875	396,467	482,208	1.22	1,380,914	3,276,342	2.37				40,922,784
1876	373,616	415,921	1.11	1,363,129	3,587,242	2.63				42,826,796
1877	318,430	345,821	1.09	1,654,708	3,899,301	2.36				40,914,386
1878	288,228	290,250	1.01	1,250,300	4,407,750	3.52				41,417,451
1879	301,960	333,965	1.10	1,043,240	4,474,233	4.29				40,650,682
1880	349,359	457,967	1.30	1,460,303	4,727,622	3.23				45,484,287
1881	436,081	546,393	1.25	1,219,402	4,479,800	3.68				48,372,911
1882	438,407	562,712	1.28	1,069,847	4,213,137	3.94				51,145,872
1883	401,420	479,237	1.19	1,865,044	4,074,205	2.18				52,732,499
1884	359,674	422,582	1.17	1,846,540	3,673,949	1.97				51,300,888
1885	355,919	385,871	1.08	2,478,361	4,740,548	1.91				56,016,801
1886	310,005	308,969	.99	2,288,071	3,542,434	1.58				55,101,712
1887	271,233	277,499	1.02	1,835,353	3,852,530	2.10				54,234,119
1888	244,453	243,166	.99	1,634,183	3,682,846	2.26				54,274,840
1889	256,166	272,659	1.06	2,237,359	4,604,694	2.06				57,001,280
1890	280,050	331,184	1.18	2,850,046	4,099,893	1.44				55,384,089
1891	353,000	470,947	1.33	2,553,251	4,912,655	1.93				55,209,328
1892	372,854	466,076	1.25	2,710,967	4,308,329	1.55				55,207,494
1893	436,367	505,202	1.16	2,209,794	4,721,201	2.14				52,382,983
1894	421,474	416,265	.99	2,657,632	5,373,152	2.02				46,982,240
1895	345,067	305,248	.88	2,895,316	4,766,315	1.65				38,228,141
1896	318,494	306,816	.96	3,855,709	4,726,709	1.24				38,076,155
1897	243,077	332,828	1.37	2,895,277	4,342,937	1.50				37,808,446
1898	558,305	478,703	.86	3,235,512	8,851,827	2.74				33,383,516
1899	778,531	673,519	.87	3,517,366	9,930,370	2.82				30,072,742
1900	727,660	656,076	.90	3,384,885	4,551,200	1.35				41,931,721
1901	841,234	698,554	.83	3,705,234	5,490,370	1.48				43,340,933
1902	642,729	638,425	.99	3,066,376	5,986,770	1.95				41,908,103
1903	526,280	359,465	.68	3,709,621	6,219,550	1.68				43,848,016
1904	483,403	314,668	.65	4,930,117	5,960,660	1.20				40,089,516
1905	474,841	350,394	.74	4,980,109	5,359,234	1.07				39,801,094
1906	538,096	463,272	.86	4,332,902	5,969,447	1.41				42,339,017
1907	636,890	562,921	.88	4,668,551	7,571,061	1.62				45,994,822
1908	792,250	684,786	.87	4,789,250	5,780,750	1.21				43,755,942
1909	773,273	691,666	.89	5,984,467	5,332,404	0.89				45,671,724
1910	808,177	757,160	.94	3,869,824	6,130,294	1.58				46,764,138
1911	979,938	821,746	.84	4,274,098	7,978,130	1.87				48,295,568
1912	947,585	706,288	.75	4,936,321	7,604,104	1.54				47,748,586
1913	735,618	643,666	.87	4,332,943	5,207,564	1.20				46,397,856
1914	773,324	706,808	.91	3,780,368	8,466,357	2.24				46,676,896
1915	561,570	548,876	.98	4,641,751	9,929,016	2.12				47,407,793
1916	583,466	652,248	1.12	4,743,767	10,854,417	2.30				46,124,994
1917	596,830	945,823	1.58	4,977,593	12,072,529	2.43				46,401,670
1918	821,281	1,174,854	1.43	6,492,237	12,014,638	1.85				46,454,128
1919	1,002,103	1,588,868	1.58	5,184,941	12,198,609	2.37				45,142,867
1920	942,795	1,184,362	1.26	5,889,280	12,600,908	2.14				45,586,925
1921	914,585	1,181,720	1.29	6,767,711	11,903,750	1.76				46,344,783
1922	961,968	1,096,414	1.14	7,060,811	12,311,879	1.74				46,311,879
1923	670,442	838,875	1.25	6,073,157	12,290,021	2.01				45,339,024
1924	718,140	719,051	1.00	6,062,722	10,738,476	1.77				46,728,243

TABLE NO. 26—SOURCES OF REVENUE

Receipts in General State Revenue, Divided as to Source of Same Since July 1, 1901.

Biennial period and year	Receipts from counties on tax levies						Inebriates
	State general revenue	Insane	Blind and deaf	Tuberculous	Feeble-minded	Orphans' home	
1901-1903	\$ 3,317,510.65	\$ 793,914.32	\$ 3,963.52		\$ 24,584.75	\$ 45,284.47	
1903-1905	3,847,600.04	981,830.41	4,561.74		36,060.33	54,560.60	
1906	1,880,387.50	464,181.04	1,207.18		17,106.02	15,466.57	\$ 2,130.95
1907	1,968,107.72	581,098.66	1,371.19		20,354.44	29,340.36	20,027.11
1908	2,086,768.63	534,973.18	1,126.95		22,148.56	23,780.16	18,312.64
1909	2,322,845.49	545,470.25	764.27		19,321.56	27,321.13	15,559.19
1910	2,328,728.27	565,031.21	1,047.22		24,144.45	31,547.73	18,760.13
1911	2,267,291.21	557,262.24	781.54		24,602.35	34,577.05	19,018.86
1912	2,397,163.51	692,529.12	808.31		23,337.80	36,743.86	28,060.88
1913	2,506,167.08	696,751.92	655.12		24,344.82	34,328.80	24,489.16
1914	2,621,096.72	706,488.41	703.70	\$ 21,504.57	21,541.71	34,765.67	25,671.50
1915	2,728,631.66	723,347.18	805.48	80,267.56	22,227.67	37,503.74	28,878.12
1916	3,549,788.38	725,410.43	751.53	11,162.81	29,780.35	38,729.87	27,477.29
1917	4,243,062.53	696,653.32	656.66	87,037.61	26,857.79	37,384.83	22,687.60
1918	5,961,711.04	850,326.44	874.73	114,722.60	38,034.66	40,881.10	12,947.89
1919	6,802,111.84	838,123.61	1,653.02	106,553.50	33,422.90	43,967.26	3,412.29
1920	7,592,701.94	1,170,945.68	1,364.54	126,054.16	43,118.67	57,611.66	5,939.46
1921	7,737,639.78	1,167,316.00	2,193.72	129,572.33	44,100.64	67,298.39	
1922	8,888,566.94	1,222,520.72	2,153.98	161,810.45	46,213.53	57,702.79	
1923	10,055,259.12	1,297,715.23	3,800.49	169,317.02	41,423.11	59,466.70	
1924	7,815,576.63	1,202,415.21	4,354.89	209,351.70	45,039.88	72,506.72	

  

Biennial period and year	Fees and Collections by State Officers						Superintendent of banking
	Juvenile home	Epileptics	Governor's fees	Auditor of state	Secretary of state	Superintendent of instruction	
1901-1903			\$ 91,588.75	\$ 348,742.32	\$ 2,365.00		
1903-1905			124,287.91	201,899.65	3,470.50		
1906			74,832.08	147,672.28	1,824.50		
1907			73,682.76	163,082.68	6,192.50		
1908			77,036.21	143,869.81	15,571.50		
1909			\$10,820.00	83,098.36	14,926.54	13,323.00	
1910			24,165.00	89,036.08	288,083.41	14,260.00	
1911			3,559.00	94,117.72	272,321.08	15,253.00	
1912			12,080.00	106,490.18	177,066.16	21,355.00	
1913			25,675.00	102,083.09	209,855.23	20,426.50	
1914			3,790.00	131,074.23	228,010.53	21,567.00	
1915			24,606.00	54,929.60	162,678.78	21,000.00	\$ 88,088.06
1916			16,995.00	36,321.47	115,569.73	16,754.00	95,012.07
1917			4,267.00	37,166.86	119,073.76	16,680.50	103,770.42
1918			\$ 3,945.00	26,490.00	5,833.57	194,518.30	103,399.43
1919			15,773.75	18,639.00	12,486.06	144,974.54	103,335.79
1920			56,962.27	17,620.38	320,445.98	17,647.50	48,470.50
1921			61,687.56	12,844.00	18,533.81	246,859.14	148,188.90
1922	\$47,037.42	\$1,616.80	19,836.00	47,857.09	106,256.62	20,727.50	169,261.46
1923	\$32,038.63	\$5,857.12	5,670.00	81,169.07	173,776.25	22,201.10	158,293.42
1924	\$7,610.41	\$1,014.75	\$1,585.00	\$7,121.96	138,664.80	22,558.53	173,636.54



TABLE NO. 26—SOURCES OF REVENUE—Continued.

Biennial period and year	Fees and Collections by State Officers						
	Board of chiropractic examiners	Clerk of the supreme court	Dairy commissioner	Pharmacy commission	Board of health medical examiners and hotel inspection	Commission of animal health	Board of dental examiners
1901-1903		\$7,896.55	\$ 821.00	\$28,964.00			\$ 657.13
1903-1905		6,743.50	2,389.00	52,203.56			
1906		2,924.10	889.00	34,671.50			
1907		3,216.53	1,008.00	32,607.50			
1908		3,263.64	10,867.35	33,224.50			
1909		3,206.98	9,771.35	34,895.25			
1910		2,952.45	13,122.54	39,358.60			
1911		4,038.07	14,651.26	36,559.00			
1912		3,939.54	22,724.99	35,312.00			
1913		4,394.26	25,785.77	33,904.00			
1914		4,386.51	42,445.25	42,755.15			
1915		4,517.65	50,802.66	38,853.45			
1916		3,860.66	57,645.80	37,737.68			
1917		3,981.45	59,063.82	37,316.00			
1918		3,748.20	59,878.31	35,263.00			
1919		3,516.40	64,336.10	34,354.50			
1920		4,265.70	77,388.20	33,100.00			
1921		4,594.76	75,719.38	32,616.50			
1922		3,187.00	89,579.84	38,100.00			
1923		3,353.10	99,541.72	34,212.00			
1924		4,780.80	5,313.30	5,636.05			

Biennial period and year	Fees and Collections by State Officers					
	Agriculture department	Cigarette sales tax	Collateral inheritance tax	Interest on bank deposits	Motor vehicle licenses	Interest on primary road funds and motor vehicle fees
1901-1903			\$234,664.76			
1903-1905			283,443.05	\$ 26,460.22		
1906			190,747.62	19,416.87		
1907			153,073.44	17,370.30		
1908			188,286.49	10,424.54		
1909			231,706.38	10,207.16		
1910			215,473.02	15,244.66		
1911			240,994.26	21,514.30		
1912			246,845.20	21,663.33		
1913			281,735.82	22,621.28		
1914			335,375.90	20,670.86		
1915			332,190.28	21,283.17		
1916			365,178.20	17,224.51		
1917			400,889.51	10,304.74		
1918			472,040.77	10,313.35		
1919			575,340.84	48,166.68		
1920			648,871.99	84,632.28		
1921			657,227.08	66,734.80		
1922		\$590,518.99	691,157.74	84,617.70		
1923		643,094.54	925,354.17	122,403.42		
1924	\$185,199.81	700,078.12	1,001,338.32	224,462.05		

TABLE NO. 26—SOURCES OF REVENUE—Continued.

Biennial period and year	Fees and Collections by State Officers				
	Federal aid and refunds to primary road funds	Refunds by highway commission	Federal aid engineering funds	Oil inspection	Itinerant physicians
1901-1903					\$ 5,000.00
1903-1905					4,800.00
1906					2,500.00
1907					1,750.00
1908					1,000.00
1909					1,250.00
1910					2,000.00
1911					3,000.00
1912					2,250.00
1913					2,500.00
1914					2,500.00
1915					2,250.00
1916					1,750.00
1917					1,750.00
1918					1,000.00
1919					1,000.00
1920					1,000.00
1921					1,000.00
1922					1,000.00
1923					1,000.00
1924					750.00

Biennial period and year	Receipts from Miscellaneous Sources					
	Insurance tax	Car line tax	Hunters' licenses	Federal aid to soldiers' home	State institutions refunds	State institutions miscellaneous
1901-1903	\$475,484.11			\$121,530.97	\$67,323.64	\$95,966.01
1903-1905	555,172.28	\$5,061.05		144,425.00	83,920.82	103,483.22
1906	290,909.87	6,996.31		66,541.71	60,234.04	50,251.21
1907	322,119.40	5,956.71		66,850.00	48,461.38	53,789.18
1908	308,323.67	6,219.74		64,350.00	39,449.99	50,132.59
1909	318,547.71	6,273.60		65,575.00	55,909.05	50,739.48
1910	332,440.26	8,433.01		107,798.00	64,628.00	59,991.47
1911	344,827.22	8,439.04		91,362.00	63,133.50	63,974.56
1912	365,419.04	8,243.25		89,584.03	55,050.00	61,496.40
1913	390,549.09	8,635.79		83,627.38	56,150.00	61,896.08
1914	469,157.32	14,019.84		92,269.45	53,175.00	62,250.70
1915	494,662.91	11,994.84		108,294.89	52,375.00	63,618.71
1916	529,332.39	11,891.66		95,841.07	51,601.00	64,188.52
1917	566,405.81	11,335.51		94,041.06	57,899.00	63,316.53
1918	660,411.04	17,947.41		99,799.10	55,470.29	60,928.58
1919	792,334.63	17,332.77		86,796.25	46,150.00	62,624.83
1920	960,420.96	28,595.46		116,435.09	45,730.11	60,075.48
1921	1,084,717.60	19,362.81		116,925.90	46,680.00	769,618.11
1922	1,069,085.11	27,164.04		121,148.11	44,070.00	665,045.42
1923	1,298,274.64	30,432.94		129,730.42	38,160.00	868,803.42
1924	1,047,760.88	30,963.45		138,612.03	36,360.00	832,020.70

TABLE NO. 26—SOURCES OF REVENUE—Continued.

Biennial period and year	Receipts Miscellaneous		Total receipts	Per cent of general state tax to total	Disbursements Warrants redeemed
	Transfer from temporary school fund	Miscellaneous sources			
1901-1902	\$1,262.85	\$505,330.66	\$6,177,855.50	58.7	\$5,751,264.79
1903-1904	1,341.72	63,898.76	6,600,347.71	58.2	6,785,794.32
1906	739.28	14,354.03	3,466,150.66	57.1	3,596,394.62
1907	588.71	8,190.77	3,583,923.34	54.9	3,785,834.34
1908	571.19	9,562.73	3,653,154.67	56.9	3,891,842.81
1909	706.88	47,536.78	4,040,732.71	57.4	3,878,731.62
1910	700.45	6,014.36	4,337,528.22	53.9	4,149,801.13
1911	682.53	4,465.48	4,286,876.79	53.6	4,008,252.93
1912	633.08	4,941.31	4,983,448.10	48.1	5,224,501.27
1913	661.50	9,153.27	5,423,110.92	46.2	5,084,799.15
1914	662.72	6,162.56	6,101,650.88	42.9	6,745,626.87
1915	642.62	101,337.74	6,706,484.43	40.7	6,588,300.15
1916	660.42	543,338.31	8,586,045.53	41.3	8,684,266.77
1917	702.29	11,860.03	9,236,818.53	45.8	9,104,091.88
1918	739.99	50,328.21	11,569,658.20	51.4	10,358,972.78
1919	696.99	87,230.57	13,908,134.88	48.9	10,557,075.72
1920	556.99	436,796.48	20,225,742.31	37.5	14,683,517.98
1921	640.27	76,706.10	16,978,576.74	34.7	22,365,216.74
1922		222,655.99	29,837,472.50	30.1	29,989,107.05
1923		215,865.49	29,242,865.49	27.0	37,706,756.40
1924		313,988.13	29,042,645.56	24.8	31,302,142.91

TABLE NO. 27—EXPENDITURES FOR COLLEGES

Total Cost of the State Educational Institutions for Each Period from July 1, 1887, to July 1, 1924.

Biennial period and year from July 1 to July 1	State University at Iowa City			State College at Ames
	Aid from general state revenue	Special tax for building purposes	Total cost to state	
1887-1889	\$ 85,931.99		\$ 85,931.99	\$ 17,401.95
1889-1891	151,837.99		151,837.99	38,342.64
1891-1893	161,203.56		161,203.56	80,720.70
1893-1895	159,168.36		159,168.36	83,021.98
1895-1897	167,949.46		167,949.46	90,636.61
1897-1899	162,083.54		162,083.54	62,274.50
1899-1901	222,982.30		222,982.30	144,105.55
1901-1903	372,002.15	94,175.00	466,177.15	205,119.42
1903-1905	461,558.02	207,500.00	669,058.02	369,390.89
1905-1906	293,331.00	130,000.00	423,331.00	313,629.45
1906-1908	712,565.25	286,000.00	998,565.25	619,894.80
1908-1910	566,163.64	170,000.00	736,163.64	664,333.04
1911	399,948.08	133,000.00	532,948.08	415,807.09
1912	560,575.00	175,000.00	735,575.00	484,171.49
1913	598,200.00	125,000.00	723,200.00	496,500.50
1914	577,700.00	147,793.04	725,493.04	684,940.49
1915	601,700.00	200,000.00	801,700.00	508,655.44
1916	812,500.00	101,070.78	913,570.78	1,031,349.97
1917	855,500.00		855,500.00	1,060,591.98
1918	1,270,000.00		1,270,000.00	1,305,158.05
1919	1,114,899.78		1,114,899.78	1,106,700.00
1920	1,508,915.69		1,508,915.69	1,357,669.67
1921	1,265,613.00		1,265,613.00	1,763,584.28
1922	2,215,657.00		2,215,657.00	2,426,844.76
1923	2,234,897.00		2,234,897.00	2,544,401.16
1924	2,504,300.00		2,504,300.00	3,190,951.00

TABLE NO. 27—EXPENDITURES FOR COLLEGES—Continued.

Biennial period and year from July 1 to July 1	State College at Ames		State Teachers' College at Cedar Falls	
	Special tax for building purposes	Total cost to state	Aid from general state revenue	Special tax for building purposes
1887-1889		\$ 17,401.95	\$ 42,636.75	\$ 42,636.75
1889-1891		38,342.64	39,689.81	39,689.81
1891-1893		80,720.70	61,384.62	61,384.62
1893-1895		83,021.98	70,536.25	70,536.25
1895-1897		90,636.61	100,147.70	100,147.70
1897-1899		62,274.50	90,008.00	90,008.00
1899-1901		144,105.55	167,606.55	167,606.55
1901-1903	\$143,762.48	348,878.90	244,630.55	\$ 16,000.00
1903-1905	244,457.21	612,484.10	212,065.60	139,150.00
1905-1906	117,065.91	430,635.36	132,273.21	45,000.00
1906-1908	235,659.98	835,944.57	290,382.27	122,337.38
1908-1910	221,061.63	885,424.67	284,617.72	136,500.00
1911	105,008.24	320,815.33	155,775.42	55,000.00
1912	179,277.96	663,449.45	181,750.00	50,000.00
1913	114,700.00	321,200.29	186,750.00	75,000.00
1914	211,338.21	895,978.70	225,150.00	65,191.18
1915	643,014.80	1,151,670.24	225,150.00	85,000.00
1916	92,500.00	1,123,849.97	321,600.00	80,978.85
1917		1,060,591.98	415,000.00	415,000.00
1918		1,305,158.05	436,500.00	426,500.00
1919		1,106,700.00	389,500.00	389,500.00
1920		1,357,669.67	439,499.98	439,499.98
1921		1,763,584.28	444,550.02	444,550.02
1922		2,426,844.76	686,700.00	686,700.00
1923		2,544,401.16	683,000.00	683,000.00
1924		3,190,951.00	833,000.00	833,000.00



TABLE NO. 28—DISBURSEMENTS FROM TREASURY

Total Disbursements from General State Revenue for Each Biennial Period from July 1, 1893, to July 1, 1924.

Biennial period and year ending June 30	Institutions Under Board of Control		Institutions Under Board of Education		General assembly
	Support and current expense	Buildings and improvements	Support and current expense	Buildings and improvements	
1893-1895	\$1,781,425.28	\$ 302,036.81	\$ 174,063.77	\$ 140,158.43	\$ 127,946.00
1895-1897	2,074,199.84	779,008.58	209,084.29	149,039.48	282,951.05
1897-1899	1,968,330.06	519,225.00	276,677.68	39,234.32	120,516.50
1899-1901	2,181,420.00	326,919.33	416,247.33	118,447.07	125,085.40
1901-1903	2,360,015.73	1,048,877.74	612,028.82	309,720.30	128,089.47
1903-1905	2,665,451.41	748,736.56	794,805.20	247,129.31	134,773.31
1905-1906	1,405,607.06	423,917.86	527,803.04	211,430.62	137,190.78
1906-1908	2,971,170.94	782,568.65	1,230,331.56	362,600.85	135,909.98
1908-1910	3,128,382.91	821,186.13	1,283,717.24	231,399.16	136,022.16
1911-1912	3,383,612.14	551,477.17	1,960,718.84	248,511.60	143,099.61
1913-1914	3,731,823.02	662,458.96	2,350,574.13	384,191.56	218,996.62
1915-1916	4,413,303.07	857,700.98	3,270,168.93	337,155.44	219,054.67
1917-1918	4,825,688.34	1,587,296.74	4,616,987.31	928,641.89	230,263.10
1919-1920	5,557,700.90	1,943,897.29	4,854,481.64	1,403,245.14	239,967.25
1921-1922	7,899,383.40	1,286,051.23	7,419,262.87	1,983,740.35	247,201.39
1923-1924	9,256,232.00	446,711.93	9,185,054.43	3,370,667.87	808,717.54

Biennial period and year ending June 30	Amount expended by order of executive council	Iowa National Guard	State officers, employees, and boards' salaries and expenses	Miscellaneous disbursements and expenditures	Total disbursements
1893-1895	\$107,602.85	\$ 71,136.68	\$ 730,994.04	\$ 241,683.50	\$ 3,677,047.36
1895-1897	126,231.04	95,844.40	793,764.37	221,031.78	4,731,764.83
1897-1899	89,133.90	79,836.74	750,321.29	362,229.62	4,196,494.93
1899-1901	108,063.27	113,217.78	827,219.46	202,923.86	4,430,183.70
1901-1903	143,643.54	122,738.03	900,879.96	231,263.85	5,740,188.94
1903-1905	147,829.65	152,061.61	1,107,024.28	832,009.51	6,829,690.94
1905-1906	100,421.66	70,539.04	610,834.48	309,016.33	3,856,870.84
1906-1908	218,333.36	167,659.08	1,387,611.48	465,112.24	7,711,208.14
1908-1910	168,022.19	228,080.48	1,428,481.92	443,069.04	7,808,968.99
1911-1912	305,529.46	289,921.14	1,620,419.81	748,431.94	9,231,721.71
1913-1914	308,943.30	212,475.97	1,875,657.50	2,151,405.94	11,996,532.00
1915-1916	369,051.45	283,981.20	1,874,350.91	3,991,281.81	15,318,948.46
1917-1918	471,786.72	301,725.02	1,948,325.72	4,749,704.42	16,666,399.29
1919-1920	372,781.72	172,629.95	2,702,834.54	7,449,884.67	25,497,330.08
1921-1922	618,242.05	493,848.04	6,203,765.73	26,621,476.94	52,746,972.20
1923-1924	617,505.96	648,759.93	4,857,972.88	20,218,389.33	59,444,011.87

Note—Special building tax for educational institutions not included, but is found in Table No. 24

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Colts, two years old	70	118
Horses, three years old and over	72	120
Stallion	74	122
Mules	78	126
Cattle, all ages	96	144
Cattle in feeding	80	128
Heifers, one year old	82	130
Heifers, two years old	84	132
Cows	86	134
Steers, one year old	88	136
Steers, two years old	90	138
Steers, three years old and over	92	140
Bulls	94	142
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Swine	98	146
Sheep	100	148
Goats	102	150
Adjusted actual value of all Live Stock, also of all personal property, less exemptions	64	112
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Part II

County Accounting Department





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# LETTER OF TRANSMITTAL

Hon. N. E. Kendall, Governor:

Sir: I have the honor to transmit herewith, in accordance with law, the biennial report of the County Accounting Department of the State Auditor's office, for the biennial period ending December 31, 1923.

Glenn C. Haynes, Auditor of State.

Des Moines, August 30, 1924.

## COUNTY ACCOUNTING DEPARTMENT

The enormous increase in the volume of county business in recent years has increased the responsibility and work of this department materially. Since the department was organized in 1913 there has been a continuous effort to render a needed public service by verifying the county accounts, bringing about a more uniform system of accounts, and increasing the efficiency of the service rendered by public officials in county offices.

The burden of taxation weighs heavily on the property owner. The irregularities that occur in connection with the administration of county business, and the diversity of forms and methods that occur in carrying forward this business increases the operating expenses. Our department has directed its energies to correct and overcome the practices that work against the public interest and to set out and secure correction of the errors that are found to have occurred in connection with the work. Our efforts have been fruitful and the actual amounts saved for the counties far exceed the expense of the examinations.

But in this connection it is well to remember that knowledge of the fact that an examination is to occur has a tendency to make officers generally much more careful with their work. We have no way to measure this indirect benefit but we know there have been marked changes and a large saving to the counties as a result of county examinations.

We append a tabular showing from our examiners' reports from the 1922 examinations which speaks for itself and indicates the work that is being done. The examinations for 1923 are not all completed, and for that reason it is impossible to furnish this data for 1923 at the present time.

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## REPORT OF AUDITOR OF STATE

## COUNTY AUDITING DEPARTMENT

[illegible][illegible]



TABLE

County Treasurer's Statement of Receipts and

PART

Counties	On hand Jan. 1, 1922	From current taxes, 1921 tax list	From delinquent taxes, 1920 and prior years	Penalty, interest, and costs
Adair	\$ 100,025.38	\$ 666,306.36	\$ 1,490.07	\$ 3,516.98
Adams	43,763.44	449,384.28	958.63	2,132.42
Allamakee	85,153.54	605,005.92	2,747.02	6,450.32
Appanoose	97,600.66	800,051.53	3,532.17	6,450.32
Benton	201,204.27	544,397.86	1,782.22	2,914.83
Benton	140,924.68	1,144,152.05	3,848.74	4,839.06
Black Hawk	278,476.91	2,184,209.30	15,867.30	22,862.07
Boone	201,621.07	1,273,093.50	12,256.71	6,932.67
Bremser	126,893.88	638,352.31	1,035.42	1,037.21
Buchanan	113,170.84	770,430.66	799.07	3,509.59
Buena Vista	179,842.35	1,063,240.61	3,374.42	4,671.52
Butler	131,511.54	804,005.92	2,157.07	4,671.52
Calhoun	131,073.54	958,038.51	1,974.92	3,946.40
Carroll	99,351.64	821,150.21	605.67	1,127.52
Cass	140,207.85	885,667.85	685.99	4,172.66
Cedar	98,949.95	839,284.50	2,213.79	1,881.79
Cerro Gordo	405,277.78	1,734,611.94	4,529.46	11,952.83
Chickasaw	133,027.15	919,299.58	1,953.00	4,619.43
Chickasaw	75,799.77	521,728.74	1,028.42	2,584.33
Clarke	78,728.95	375,825.19	1,612.17	3,088.69
Clay	178,824.24	887,672.70	2,317.65	3,038.90
Clayton	175,417.42	892,346.24	2,632.32	2,310.19
Clinton	182,727.11	1,782,330.20	14,705.30	7,810.53
Crawford	148,094.21	1,184,336.83	2,293.82	5,997.59
Dallas	102,211.55	1,102,435.81	851.64	4,453.53
Davis	114,147.47	816,816.21	365.94	2,428.48
De Witt	83,468.20	638,515.64	4,047.15	7,082.97
Delaware	96,976.07	699,503.08	1,926.72	2,828.49
Des Moines	149,482.00	1,288,621.47	17,559.18	13,578.20
Dickinson	238,575.43	1,800,000.00	1,000.00	1,000.00
Dubuque	159,430.26	1,891,096.43	24,108.53	11,932.78
Emmett	197,923.67	667,895.21	4,708.78	6,124.79
Fayette	189,505.56	1,152,189.73	1,062.47	4,837.39
Floyd	160,563.16	860,831.46	4,042.79	9,002.96
Franklin	166,291.55	816,816.21	9,214.00	4,026.39
Freeman	172,053.62	747,774.47	1,211.87	3,961.10
Greene	212,483.67	953,619.57	1,338.53	6,889.81
Grundy	150,870.17	700,619.61	1,079.30	1,484.97
Guthrie	118,481.14	852,329.11	4,387.21	6,071.49
Hamilton	133,155.29	851,206.76	5,103.68	6,071.49
Hancock	117,832.73	747,884.07	3,329.35	5,189.34
Hardin	156,542.00	1,088,522.13	654.72	4,152.26
Harrison	242,424.77	973,477.32	6,006.41	9,002.96
Henry	115,677.47	697,487.47	612.17	2,467.15
Howard	39,036.08	534,221.24	1,735.89	3,287.75
Humboldt	273,819.20	346,962.75	593.89	4,330.76
Ia	137,129.10	638,006.74	1,221.81	1,688.31
Iowa	269,781.85	336,000.00	3,000.00	3,000.00
Jackson	132,387.36	686,484.40	1,976.76	2,072.68
Jasper	204,367.08	1,333,277.89	8,408.05	7,505.27
Jefferson	118,422.15	860,038.27	1,648.34	2,824.10
Johnson	189,582.67	159,701.76	1,000.00	1,000.00
Jones	85,575.87	725,725.19	440.28	2,155.50
Keokuk	165,871.28	860,122.14	1,646.58	3,272.94
Kossuth	315,563.28	1,210,457.79	883.70	7,483.29
Lee	154,857.02	627,084.19	3,638.41	3,638.48
Lea	383,232.37	2,632,323.27	29,329.37	15,353.97
Linn	136,763.75	594,584.38	5,588.69	12,614.49

NO. 1

Disbursements for the Year 1922—(Receipts)

I

From drainage taxes	From city special assessments (paving, sewer, etc.)	From state primary road maintenance	Primary road assessment	Primary road certificates	Secondary road assessment	Secondary road certificates
\$ 24,391.43	\$ 14,608.59					
\$ 30,154.56	2,226.42	10,206.10				
11,071.88	27,387.01	29,675.19				
1,129.47	28,072.84	15,029.04				
18,377.98	10,818.62	13,239.09		\$ 50,281.67		
	1,016.65	30,154.07	\$ 26,801.94	5,000.00		
30,155.40	155,004.43	21,570.50			\$ 4,165.88	
193,467.33	19,916.77	49,309.83	4,970.07	10,500.00	11,448.92	
7,869.19	18,783.64	25,024.85				
14,245.84	2,161.21	10,449.83	2,668.23		1,368.34	
105,880.15	34,300.15	39,367.39			19,072.05	
	53,691.67	16,725.28				
71,341.31	191,734.73	22,252.99				
80,502.07	23,800.76	39,367.24		20,056.84	12,385.82	
26,739.58	52,843.88	14,835.05		65,431.25		
19.43	2,680.75					
186,757.03	115,747.64	18,068.78	48,951.08		6,100.23	
	88,274.51	10,477.19				
	480.93	16,898.36				
		16,676.86			63,380.00	
147,820.47	65,607.12	16,676.86		1,957.03		
	25,965.09	24,464.66			15,613.23	
	42,901.72	36,292.70	79,900.63	46,750.12		
21,377.94	25,550.70	44,581.49				
35,915.40	112,577.50	68,999.58				
88,741.27	68,999.58	17,684.80			27,147.72	
7,299.48	1,476.61	31,163.38				
1,962.08	935.15	18,386.09				
58,704.92	49,474.86	18,671.24				
57,402.67	24,744.61	19,785.74	43,658.54	27,585.20		
156.20	55,725.79	32,774.61				
101,918.09	116,597.40	23,689.55			2,578.84	
6,456.54	14,757.71	30,096.05				
106,180.15	81,161.20	15,715.51	34,472.63	47,297.65	3,847.39	
215,396.49	229.74	17,827.18			4,905.06	
97,786.21	51,933.63	20,399.96				
73,627.13	118,493.89	44,363.52	11,708.60	8,017.33		
4,147.08	4,147.08	8,732.07		71,212.58	817.54	
19,259.43	67,929.65			63,175.00		
202,193.64	24,803.23	20,872.20				
185,169.33	104,763.72	8,871.80	20,388.24	34,748.38	2,078.51	
101,396.55	17,122.35	27,905.30		65,163.16		
17,460.31	17,460.31	17,460.31				
28,978.11	28,978.11	15,917.34				
12,073.92	13,725.10	14,920.63	39,037.23	2,142.38	600.16	
18,409.65	19,110.67	16,768.02				
	12,730.80	9,893.68		42,000.00		
	8,229.68	24,187.17	314.82			
	22,740.85	24,999.80				
12,814.22	153,860.31	28,637.94				
	2,692.56	17,647.71				
	32,401.19	20,733.86	7,229.13	31,253.18		
	6,526.91	13,545.33				
	13,399.84	20,170.49				
519,582.46	44,407.00	30,937.17	27,490.28	174,280.08	1,526.02	
28,688.17	28,688.17	21,192.54				
2,885.53	173,449.15	42,696.99				
144,996.12	1,611.43	8,804.40		36,900.33		

[illegible]

PART I—Continued

[illegible]





TABLE NO. 1—

	Interest from bank deposits	Principal of school fund	Interest of school fund	Teachers examination and institute fees	State appropriation for Teachers Institute	County appropriation for Teachers Institute
Luna...	\$ 1,889.64	\$ 3,000.00	\$ 1,802.54	\$ 168.00		
Lyon...	3,065.56	3,000.00	4,297.35	125.00		
Madison...	3,412.73	12,655.81	4,412.82	120.50	\$ 50.00	
Malheur...	4,365.18	8,296.79	1,461.21	173.50	50.00	
Marion...	5,998.75	650.00	7,726.94	85.00	50.00	
Marshall...	5,510.76	2,589.85	1,613.85	110.00	50.00	
Mills...	3,670.71	3,900.00	2,592.30	77.00	50.00	\$ 150.00
Mitchell...	2,256.98	1,586.99	591.56	102.00	50.00	
Monroe...	3,308.56	5,000.00	2,493.02	153.00	50.00	
Moore...	2,462.59	1,770.00	2,431.53	143.00	50.00	
Montgomery...	3,220.51	4,783.21	2,882.17	85.00		150.00
Muscatine...	2,253.97	826.17	109.50	100.00	50.00	
O'Brien...	8,884.67	12,545.00	2,964.96	100.00	50.00	
Oreocla...	2,336.68	1,000.00	3,800.07	71.00	50.00	
Page...	2,177.92	23,465.00	4,099.39	163.00	50.00	
Palo Alto...	7,899.27	7,100.00	2,469.27	154.00	50.00	
Plymouth...	5,118.56	12,300.00		87.50	50.00	
Pocahontas...	8,270.35	2,600.00	4,457.07			135.50
Polk...	39,434.39			308.00	50.00	
Pottawattamie...	9,183.10	11,000.00	4,011.75	210.00	50.00	
Poweshiek...	2,947.47	4,515.00	2,242.75	86.00	50.00	
Ringgold...	3,079.24	10,691.37	7,110.24	126.50	50.00	
Roe...	4,918.92		1,042.30	81.50	50.00	
Scott...	6,790.32	300.00		133.00		
Shelby...	6,127.89	4,135.00	1,316.79	102.00	50.00	
Sioux...	4,380.19	14,000.00	7,875.13	168.00	50.00	
Story...	6,771.49	6,500.00	2,457.45	276.50	50.00	
Tama...	3,655.34			79.00	50.00	
Taylor...	3,375.32	3,648.02	1,749.50	92.50	50.00	
Union...	2,463.78	7,630.00	2,555.68	156.00	50.00	
Van Buren...	1,911.99	3,000.00	1,794.54	114.50	50.00	
Wapello...	4,369.16	2,867.33	2,904.37	134.50	50.00	
Warren...	4,996.04	300.00	2,305.45	147.00	50.00	
Washington...	2,632.64	5,550.00	2,507.48	104.00	50.00	
Wayne...	3,150.11	10,920.00	6,577.59	131.50	50.00	
Webster...	9,283.42	7,900.00	3,490.22	129.50	50.00	
Winnebago...	3,967.00	24,945.00	10,953.20	54.50	50.00	
Winnesiek...	4,361.17		1,643.76	124.00	50.00	
Woodbury...	22,067.99	26,684.46	4,969.57	296.50		
Worth...	2,869.93	1,850.00	1,589.98	66.50	50.00	
Wright...	6,083.28	25.00	1,903.75	118.50	50.00	
Total...	\$518,117.87	\$460,259.06	\$230,327.66	\$12,940.00	\$4,650.00	\$885.50

PART II—Continued

From sale of automobile numbers and license	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other officers	Trust fund (including unclaimed fees) from clerk	Trust funds (including unclaimed fees) from other sources	From care of patients in State institutions
\$ 42,357.22	\$ 14,069.40	\$ 700.00	\$ 167.00	\$ 105.03		\$ 716.88
64,446.85		1,500.00	506.73	705.23		1,414.42
11,683.58	8,200.00	925.00	153.50	1,291.75		3,220.67
74,839.95	56,681.71	250.00	91.00	313.60		2,778.32
77,969.89	77,000.00	1,220.00	297.20		\$ 7.60	2,032.80
120,446.85	18,796.26	331.26	5.00			3,188.53
70,999.14	22,000.00	475.00				15,394.00
47,336.96	67,606.07		1,121.85	200.95		3,239.82
39,691.87	122,780.12	1,149.50	308.80	20.09		1,100.00
48,780.19	24,747.45	550.00	1,708.15	57.55		393.35
70,555.95	37,022.50	2,055.00	290.00			3,182.71
98,144.08	50,482.83	1,242.67	1,428.35	279.01		4,061.97
79,509.85	32,772.50	1,275.00	447.40			2,728.20
27,637.35	184,529.89	750.00	71.85			288.00
78,697.51	178,435.07	4,500.00				1,776.28
31,871.24	111,448.43	1,000.00	467.65	314.95		212.25
110,115.50		6,020.00	1,640.10	348.73	5.65	4,573.69
65,464.83			788.30		22.85	2,674.78
716,967.84	840,806.28	11,742.28	1,147.50	6,070.10		17,772.49
194,296.70	134,134.09	9,627.58	3,480.79	6,229.71	19.20	3,391.85
38,239.17	40,565.95	629.45	152.00	340.06		3,398.19
36,065.51	9,862.06	525.00	675.10			679.25
60,969.98	90,345.00	390.55	501.03			3,318.55
	887,792.02	3,160.00	2,319.05	4,540.48	650.00	11,050.00
71,561.45	276,166.59	117.30	273.50			3,066.47
24,512.55		500.00	165.00	1,546.25		2,528.10
104,512.84	15,000.00	700.00		32.75		1,483.89
38,800.80	10,538.54	1,386.74	140.00		28.68	131.90
44,170.38	59,366.38	685.00	100.00	1,118.73		1,506.35
53,778.11		895.00	175.89			3,798.33
39,495.05		150.00	671.13	196.59		1,039.60
98,903.54	82,165.22	900.00	730.85	3,124.86		8,584.22
92,040.31	20,045.83		445.00			1,297.42
80,441.00	45,701.71	1,309.00	381.50	1,168.39		1,074.25
		454.00	45.35			2,587.70
145,336.44	321,979.35	14,239.01	1,869.20	142.17	54.30	3,423.38
	50,918.20	2,271.87	245.00	448.73		1,503.81
66,612.03		675.00	432.02	72.16		5,727.82
287,210.74	4,025.25	5,085.17	4,708.00	271.80	1,599.86	7,663.30
40,436.31	219,046.34	475.00	245.00			1,521.60
70,996.89	705,529.49	2,600.00	614.95			3,089.99
\$7,428,703.36	\$5,767,185.60	\$171,582.30	\$60,447.91	\$60,437.08	\$3,484.36	\$260,725.43



## Disbursements for the Year 1922—(Receipts)

21

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[illegible]

131,802.34 included in transfer.

## COUNTY AUDITING DEPARTMENT

PART III—Continued

[illegible]



County Treasurer's Statement of Receipts and  
PART

[illegible]

## REPORT OF AUDITOR OF STATE

TABLE NO. 2—

Counties	State treasurer's receipts	County auditor's warrants	School funds loans	Drainage bonds redeemed	Interest on drainage bond
Lucas	\$ 60,540.00	\$ 198,229.55	\$ 2,925.00		
Lyon	112,213.32	173,079.04	2,500.00		
Madison	91,970.94	260,977.34	12,000.00	\$ 1,000.00	\$ 1,370.50
Malheur	110,807.38	328,157.14	5,500.00		5,777.39
Marion	104,097.93	282,000.00	1,000.00	1,200.00	99.00
Marshall	134,686.96	332,308.82	1,500.00		11,512.16
Mills	77,523.08	281,660.20	4,500.00	18,666.67	4,716.97
Mitchell	83,400.97	353,113.98	1,000.00	1,500.00	2,377.25
Monmouth	100,607.75	441,000.00	8,000.00	73,147.44	20,852.46
Monroe	68,880.73	182,318.52	1,700.00		
Montgomery	81,241.71	282,708.51	2,000.00		763.09
Muscatine	120,259.16	298,425.24	536.17	8,817.66	8,978.76
Nemaha	118,199.63	509,000.00	12,545.00		1,679.88
Neosho	68,640.10	312,134.51		23,730.50	30,141.01
Page	118,199.63	458,580.06	20,400.00	15,800.00	9,910.38
Palo Alto	55,361.69	334,072.23	7,100.00	63,500.00	35,400.98
Plymouth	177,905.36	321,465.35	10,000.00		
Pocahontas	100,285.39	849,083.06		61,290.00	35,129.40
Polk	1,075,911.44	1,594,048.47		500.00	15,508.00
Pottawattamie	219,841.35	657,455.92	6,875.00	34,397.50	12,091.09
Poweshiek	117,863.03	271,080.30	4,850.00		8,808.00
Ringgold	71,039.24	187,228.82	10,850.00	6,000.00	4,480.00
Sac	124,143.44	337,705.13			2,596.72
Scott	279,972.30	1,105,562.11			
Shelby	113,536.82	337,156.83	4,530.00		11,436.17
Sioux	156,394.17	217,731.64	13,000.00		
Story	102,428.05	435,420.08	5,000.00	15,400.00	5,285.73
Tama	88,168.78	166,089.70			261.03
Taylor	79,498.37	239,603.41	3,025.00		
Union	92,990.82	146,864.19	4,500.00		
Van Buren	70,037.46	212,500.00	2,500.00	9,000.00	2,074.00
Wapello	119,533.06	310,090.35	1,848.00		244.00
Warren	100,292.68	408,541.59		20,700.00	16,480.26
Washington	116,237.73	330,925.22	2,500.00	32.09	
Wayne	79,495.05	169,148.30	9,900.00		
Webster	176,416.33	841,000.00	4,500.00	26,169.99	32,312.27
Winneshago	74,157.00	240,493.88	28,250.00	64,413.97	56,302.75
Winnebuck	104,184.01	248,294.90		17,000.00	8,030.71
Woodbury	391,589.15	1,119,153.37	26,222.46	17,000.00	5,896.77
Worth	64,617.99	141,841.28	4,350.00	28,027.13	32,037.64
Wright	108,462.55	1,083,733.94		58,910.00	56,934.94
Total	\$12,018,769.69	\$38,363,647.17	\$390,145.21	\$1,413,637.37	\$1,003,331.49

PART I—Continued

County bonds redeemed	Interest on county bonds	Primary road bonds redeemed	Interest on primary road bonds	Primary road certificates redeemed	Interest on primary road certificates	Secondary certificates redeemed
\$ 14,000.00	\$ 15,925.25					
	6,900.00					
3,000.00	7,705.00					
6,000.00	15,470.00					
9,000.00	34,695.75					
3,000.00	44,771.25			\$ 6,500.00	\$ 1,191.25	
11,000.00	21,739.50					
3,000.00	12,810.63					
5,000.00	2,700.00					
10,000.00	15,751.25					
15,000.00	25,450.00					
17,000.00	6,330.00			39,672.37		
63,000.00	36,568.76					
2,000.00	19,738.75					
6,000.00	21,992.59					
11,000.00	22,132.70			10,900.00	3,574.43	
5,000.00	875.00					
15,000.00	31,957.50					
87,000.00	115,041.15	\$ 145,000.00	\$ 31,509.62	48,313.04	5,206.11	
32,000.00	5,716.70					
	14,485.00					
5,000.00	8,297.50					
10,000.00	13,300.00	7,553.73				
5,000.00	22,205.00	460,000.00	41,248.40	28,000.00	4,957.58	
	5,650.00					
				5,424.00		
31,000.00	21,947.03					
	5,211.25					
2,000.00	2,850.00					
5,000.00	8,897.13					
10,000.00	10,435.00					
20,000.00	34,000.00					
	2,462.50					
6,000.00	6,815.00					
	3,030.00					
10,000.00	13,612.50					
34,000.00	50,137.50			146,276.48	25,559.52	
1,000.00	50,132.00					
6,000.00	1,075.00					
	19,694.04					
\$1,045,857.00	\$1,524,982.37	\$677,553.73	\$158,342.14	\$492,855.23	\$80,386.57	\$8,159.95



TABLE  
County Treasurer's Statement of Receipts and  
PART

Counties	Interest on secondary road certificates	City specials (paving, sewer, etc. certificates or bonds)	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts
Adair		\$66,325.11	\$321,954.51	
Adams	\$2,237.70	28,448.42	206,039.52	
Allamakee	24,242.69	90,022.71	259,908.73	
Appanoose	28,868.63	68,038.14	414,510.70	
Ashland	10,850.00	50,855.46	257,473.37	
Benton	1,513.23	94,804.72	545,005.98	
Black Hawk	156,683.58	553,335.73	1,186,786.84	
Boone	6,040.93	148,280.53	562,303.96	
Bremert	11,638.96	69,430.76	280,940.27	
Buchanan	1,797.80	57,389.70	394,480.89	
Buena Vista	27,420.83	102,268.50	577,806.97	
Butler	48,740.71	50,282.62	400,245.31	
Calhoun	182,043.20	101,998.10	450,888.15	
Carroll	23,405.82	100,018.90	321,551.09	
Cass	52,893.32	87,400.46	443,953.02	
Cedar		72,509.44	413,995.06	
Cerro Gordo	111,245.50	346,840.72	802,022.99	
Cherokee	83,302.82	80,807.91	455,104.15	
Chickasaw	436.19	43,229.60	229,669.32	
Clarke		31,879.92	194,432.64	
Clay	57,102.16	415,922.73	415,922.73	
Clayton	28,055.09	70,191.63	433,392.08	
Clinton	43,215.44	263,477.08	878,080.29	
Crawford	109,961.57	131,994.97	511,516.81	
Dallas	92,874.47	125,865.85	544,577.32	
Davis		31,095.18	172,405.81	
Decatur		1,362.45	303,052.87	
Delaware	923.11	50,835.90	339,006.09	
Des Moines		265,975.56	646,563.05	
Dickinson		49,992.97	157,087.01	
Dubuque		26,104.52	1,448.02	
Emmet	12,603.61	173,950.08	331,830.54	
Fayette	13,689.10	104,794.31	562,296.06	
Floyd	84,337.05	96,216.03	390,330.22	
Franklin	62.65	81,281.54	350,345.74	
Fremont	312.15	32,196.58	352,367.51	
Greene	40,597.81	125,929.21	474,460.68	
Grundy	63,471.41	61,498.28	333,947.25	
Guthrie	60,630.78	73,541.37	356,497.85	
Hamilton	32,903.78	88,810.57	303,223.49	
Hancock	\$2,701.10	96,982.42	390,320.88	
Hardin		10,892.35	519,413.03	
Harrison		157,739.18	509,097.31	
Henry		29,358.92	356,539.74	
Howard	13,726.10	53,214.94	271,023.61	
Humboldt		26,723.78	194,131.11	
Ia	10,225.13	64,893.04	311,116.76	
Iowa	13,467.45	21,530.83	140,332.83	
Jackson	68.43	77,836.98	285,559.33	
Jasper	140,398.99	143,306.47	654,547.25	
Jefferson	1,277.32	64,466.21	305,197.29	
Johnson	34,158.10	176,009.42	463,679.80	
Jones	5,563.07	57,303.71	337,811.43	
Kossuth	14,917.29	67,476.73	427,652.80	
Kossuth		134,600.02	588,493.33	
Lee	2,331.25	151,904.00	274,072.96	
Linn	172,961.35	659,738.07	1,590,799.13	
Linn	1,124.30	35,646.87	322,100.76	

## NO. 2

## Disbursements for the Year 1922 (Disbursements)

Township clerk's receipts	Secretary of state's receipts for automobile license	Miscellaneous payments	Transfer to funds	Balance on hand Jan. 1, 1923	Total disbursements
\$55,621.23	\$48,992.41		\$36,292.61	\$151,551.69	\$982,227.89
31,561.84	40,529.86		79,302.12	638,139.38	
45,326.23	46,087.87		21,543.84	76,808.62	914,165.69
40,243.76	61,613.65		49,324.24	149,729.43	1,149,234.96
44,868.58	51,652.22	\$3,246.38	128,229.74	188,229.74	144,865.28
80,145.83	94,431.43	228.50	178,948.88	1,662,511.47	
33,967.59	198,768.20	10,048.22	496,675.52	4,009,715.05	
87,340.86	4,000.00		237,017.66	2,003,368.42	
47,008.16	64,863.22		153,235.87	998,643.31	
57,945.49	61,365.80		106,498.80	1,135,893.51	
79,568.57	82,800.48	5,171.85	188,452.10	1,705,190.04	
48,220.83	63,641.05		49,951.83	103,713.69	1,144,175.67
77,278.52	76,214.65	2,932.18	88,268.11	223,136.90	1,712,667.53
96,006.90	86,610.39	637.67	43,485.98	142,253.61	1,280,474.47
88,045.43	381.70	1,278.94	19,316.66	1,260,617.30	
75,564.10			46,875.11	135,706.13	1,034,526.51
73,421.76	120,320.00	155,476.83	48,965.61	445,507.73	3,047,439.95
54,311.48	76,194.10	3,946.27	59,450.05	165,566.93	1,330,969.10
45,997.96	47,273.08	543.75	4,583.08	70,797.29	847,730.95
37,746.34	30,101.80	1,002.54	21,871.76	51,218.24	583,224.94
84,775.38	69,392.64	4,282.59	17,254.58	201,576.02	1,599,706.25
85,707.27	78,249.93		46,172.29	167,093.72	1,267,322.42
77,774.09	133,484.91		74,828.36	282,134.94	2,068,658.70
89,567.30	88,862.30	968.47	31,639.78	212,206.10	1,731,954.12
106,660.54	91,288.53	58.00	100,169.28	247,881.20	2,146,434.17
37,665.78	35,924.56	304.23	32,143.80	167,195.35	835,772.21
36,476.62	38,029.92	725.00	45,209.00	98,727.46	888,038.05
54,279.35	50,802.88	2,478.00	22,260.52	102,744.17	941,115.94
42,587.67	96,821.52		32,868.55	198,333.01	1,988,333.01
7,315.81	707.83		13,729.51	227,627.71	676,824.56
49,922.87	141,736.80	653,701.65	180,682.08	343,771.66	2,679,672.31
51,689.03	49,725.88	65,797.77	132,087.26	178,492.30	1,389,781.53
70,847.72	90,271.50		129,157.46	182,090.98	1,682,282.07
38,433.49	47,457.90	56,097.48	47,149.72	1,762,368.05	
80,884.32	60,332.09	1,151.98	247,960.91	1,481,449.58	
49,709.33	52,439.77	6,824.70	29,897.65	149,293.85	1,224,969.64
95,205.94	24,735.94		27,535.63	1,089,194.98	
47,830.51	57,109.18	122.25	38,049.05	199,036.11	1,171,814.75
69,280.14	63,465.36	2,736.26	27,802.73	148,917.82	1,827,609.71
69,338.17	352.85		28,372.27	238,137.49	1,702,626.49
77,360.33	50,822.50	1,634.22	34,430.47	2,022,918.39	
65,768.77	87,302.04	47,965.66	32,181.45	1,751,644.46	
67,045.08	74,247.75		35,611.61	284,124.81	1,636,240.21
44,523.75	59,744.48		58,219.76	126,395.34	982,119.76
36,814.60	39,990.10	1,186.62	68,053.17	803,440.00	
13,672.99	38,794.30		40,756.99	248,473.67	940,522.87
50,874.56	58,540.67		128,535.70	831,213.21	
6,749.79	43,892.98	75.10	21,838.77	173,058.74	751,467.09
54,710.68	287.70	61,498.50	53,096.76	188,479.85	1,013,021.42
86,561.50	460.42	95,460.38	62,181.45	1,982,379.34	
56,067.72	51,952.25		13,914.51	123,910.51	928,818.14
76,071.38	105,192.90	22.22	30,515.11	229,551.27	1,640,572.98
50,810.96	62,538.44	3,966.75	37,621.94	101,406.05	958,995.97
35,956.88	73,455.62		18,996.40	1,200,360.80	
127,110.15	18,783.40	1,844.74	82,427.97	406,455.81	2,779,479.90
5,548.14	57,581.81	1,298.67	34,379.26	134,872.83	990,089.62
87,521.45	248,280.49	2,186.59	286,584.28	299,221.54	4,227,331.84
42,561.83	39,762.51	60.15	27,305.27	218,521.74	1,058,594.60

TABLE NO. 2—

Counties	Interest on secondary road certificates	City specials (paying sewer, etc., certificates or bonds)	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts
Lucas	\$ 9,878.69	\$ 45,280.27	\$ 240,916.44	
Lyon	44,046.49	71,603.57	340,781.97	
Madison	52.36	41,680.80	340,938.89	
Mahaska	37,158.43	129,233.06	505,244.00	
Marion	20,114.13	99,570.07	401,903.61	
Marshall	91,545.04	156,577.00	737,032.00	
Mills	35,470.89	39,851.98	310,796.32	
Mitchell	386.40	98,184.05	259,750.16	
Monona	117,416.81	64,296.14	405,750.29	
Monroe	56,788.46	65,766.11	297,918.60	
Montgomery	2,976.75	128,372.06	308,499.05	
Muscataine	49,858.22	224,682.47	457,018.59	
O'Brien	156,580.93	95,643.10	444,856.37	
Oscola	126,401.96	254,176.33	50,452.30	
Page	17,094.17	121,373.40	550,967.35	
Palo Alto	71,318.99	41,572.03	356,961.35	
Plymouth	7,367.11	83,240.83	478,092.93	
Pocahontas	92,450.09	83,982.41	400,999.35	
Polk	940,777.89	2,682,214.56	3,470,897.63	
Pottawattamie	3,620.37	532,549.91	1,215,752.98	
Poweshiek	79,444.42	113,940.37	451,205.72	
Ringgold	2,880.85	37,747.27	272,947.16	
Sac	1,956.41	344,448.31	438,835.39	
Scott	9,614.07	78,373.38	1,236,066.98	
Shelby		70,181.67	372,556.40	
Sionx	129,422.46	101,946.58	515,588.88	
Story	131,262.71	163,144.13	740,356.05	
Tama	3,140.19	78,503.73	295,566.65	
Taylor	45.26	49,592.81	273,022.19	
Union	32,706.32	70,172.82	318,709.65	
Van Buren	44,899.80	25,611.78	257,635.05	
Wapello	48,899.80	238,559.37	567,197.70	
Warren	4,189.83	71,313.98	402,775.71	
Washington	5,018.70	93,428.95	447,970.13	
Wayne	20,315.62	57,875.80	302,771.54	
Webster	59,678.56	402,865.57	994,381.01	
Winnebago	1,329.47	71,464.07	284,287.58	
Winneshek	6,335.30	79,353.59	271,300.36	
Woodbury	407,435.86	1,047,596.29	1,927,253.09	
Worth	485.09	22,739.97	263,945.46	
Wright	13,834.20	101,805.35	462,775.23	
Total	\$2,701.10	\$4,832,542.52	\$14,730,694.57	\$47,960,997.55

## COUNTY AUDITING DEPARTMENT

## PART II—Continued

Township clerk's receipts	Secretary of state's receipts for automobile license	Miscellaneous payments	Transfer to funds	Balance on hand Jan. 1, 1923	Total disbursements
\$ 38,639.32	\$ 43,061.41	\$ 21.66	\$ 21,830.79	\$ 101,441.39	\$ 792,811.03
45,363.16	64,204.61	1,420.28	78,226.49	110,993.21	1,048,122.14
55,290.87	47,276.73	1,672.68	64,371.59	83,263.02	1,002,579.72
63,507.67	86,976.95	379.80	35,909.36	159,960.59	1,499,081.77
72,332.22	74,766.47	8.58	24,950.91	238,130.71	1,870,908.71
73,369.71	116,879.21	327.00	100,776.47	194,770.42	1,996,797.29
46,196.38	49,888.40	300.26	27,560.73	123,507.38	1,053,378.75
49,960.40	47,915.72	2,128.40	59,226.23	65,647.57	1,040,401.77
50,137.01	58,936.79	974.72	75,423.94	154,331.07	1,633,703.59
34,696.18	49,404.87	200.25	43,848.46	75,813.99	904,280.42
34,608.30	68,835.51	133.00	108,083.78	128,431.66	1,247,701.42
40,480.41	92,049.93	78.17	57,902.50	168,314.59	1,590,204.14
74,067.71	83,162.04	1,809.42	49,737.26	274,091.17	2,018,035.87
38,433.12			13,823.45	90,266.09	1,002,018.12
49,652.87	84,022.02	1,066.00	32,536.13	147,438.49	1,082,162.59
51,283.62	81,967.54	11,265.17	36,665.53	312,234.21	1,520,302.47
58,133.92	107,877.49	100.00	45,911.10	184,670.90	1,507,580.19
69,633.83	66,850.54	23,460.00	41,000.33	352,355.79	2,211,576.69
77,549.76	2,444.00	23,730.76	274,365.08	1,386,363.87	11,976,373.38
94,123.51	205,461.01	3,488.34	113,218.60	200,031.00	3,472,723.82
75,889.42	75,340.57		33,703.77	173,307.82	1,430,383.42
31,331.42	39,234.83		3,186.41	104,684.67	774,926.17
36,066.15	32,216.97	235.24	32,768.59	196,530.72	1,826,530.61
50,246.74		843.70	396,791.83	185,767.14	3,874,651.33
77,292.36	70,699.08		45,072.11	195,704.72	1,603,835.80
64,497.61	100,503.67	708.82	46,553.76	66,983.33	1,421,754.92
82,120.84	102,790.30	93,011.38	27,726.93	308,316.73	2,296,440.96
37,150.21	48,441.07		46,354.07	289,364.45	1,899,096.28
48,191.76	49,630.57	247.87	26,506.43	115,150.48	886,333.95
35,914.02	51,688.84	568.68	43,542.76	149,362.37	960,914.60
31,716.86	38,963.21		25,262.32	68,178.22	742,917.27
48,405.36	98,674.46	1,519.21	78,481.23	136,861.65	1,701,204.63
53,404.99	50,858.47		79,543.40	237,170.50	1,448,663.95
71,641.23	82,346.91	1,251.63	22,804.99	137,095.92	1,324,188.52
37,476.95			20,305.06	97,339.63	794,228.04
100,353.16	139,442.63	20,565.90	145,800.70	394,842.18	3,348,461.79
57,120.37			46,714.15	155,573.71	1,095,719.40
61,162.88	68,600.33	211.00	54,058.92	176,189.09	1,089,927.88
84,804.34	294,132.85	2,869.13	567,449.20	676,731.70	6,816,346.54
40,407.20	40,151.84	312.55	55,119.60	101,330.39	1,070,491.64
76,864.60	71,775.10	20	83,602.96	236,227.76	2,382,620.87
\$5,797,311.66	\$6,454,844.86	\$1,411,460.20	\$6,416,402.12	\$19,686,167.70	\$164,490,790.31



TABLE NO. 3

Board of Supervisors: Per Diem, Mileage and Expense of Office and  
Total Cost for the Year 1922

## PART I

Counties	No. of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Regular meeting mileage
Adair	3	\$ 435.00	\$ 1,202.00		\$ 1,637.00	\$ 53.60
Adams	5	750.00	480.00		1,230.00	98.20
Albany	3	590.00	3,435.00		4,025.00	139.40
Appanoose	3	810.00	3,660.00		4,470.00	112.60
Audubon	3	500.00	1,715.00	\$ 30.00	2,245.00	144.80
Benton	5	1,280.00	1,960.00	30.00	3,160.00	433.30
Black Hawk	7	1,185.00	5,392.50	822.50	7,400.00	325.20
Boone	3	440.00	3,370.00	475.00	4,285.00	174.80
Bremer	3	572.50	1,910.00	238.40	2,720.90	197.00
Buchanan	5	1,085.00	3,490.00	210.00	4,785.00	317.30
Buena Vista	5	1,090.00	1,330.00		2,420.00	601.60
Butler	3	535.00	3,885.00		4,420.00	271.30
Calhoun	3	715.00	2,925.00	105.00	3,745.00	524.20
Carroll	5	1,090.00	3,399.50	150.00	4,609.50	308.00
Cass	5	775.00	3,712.00		4,487.00	251.20
Cedar	5	620.00	1,946.50		2,566.50	457.70
Cerro Gordo	3	465.00	3,525.50	380.00	4,370.50	128.40
Cherokee	5	845.00	2,965.00		3,810.00	367.80
Chickasaw	5	690.00	2,905.00		3,595.00	282.40
Clark	5	525.00	1,300.00		1,825.00	98.30
Clay	5	1,015.00	965.50		2,010.50	377.00
Clayton	3	710.00	2,155.00		2,865.00	154.50
Clinton	3	657.50	3,195.00	37.50	3,890.00	304.80
Crawford	5	1,135.00	4,420.00	210.00	5,765.00	418.70
Dallas	3	717.50	2,295.00	300.00	3,312.50	333.40
Davis	3	530.00	2,260.00	360.00	3,150.00	142.18
Decatur	3	565.00	437.00	255.00	1,257.00	94.70
Delaware	3	810.00	2,690.00		3,500.00	156.20
Des Moines	3	730.00	2,540.00	110.00	3,380.00	340.80
Dickinson	3	472.50	2,330.00	702.50	3,505.00	241.90
Dubuque	3	620.00	1,950.00		2,570.00	155.80
Emmet	5	730.00	580.00	840.00	2,150.00	228.90
Fayette	5	1,114.40	2,312.20		3,426.60	267.50
Floyd	5	1,310.00	1,638.50		2,948.50	417.60
Franklin	3	755.00	1,190.00	420.00	2,365.00	298.90
Fremont	3	465.00	1,705.00	540.00	2,710.00	213.60
Greene	5	1,125.00	985.00	92.50	2,202.50	331.20
Grundy	7	810.00	1,675.00	129.00	2,614.00	235.80
Guthrie	3	660.00	2,430.00	50.00	3,140.00	173.60
Hamilton	3	737.25	1,465.10	403.75	2,606.10	116.00
Hancock	3	377.50	1,680.00	967.50	3,025.00	194.60
Hardin	3	805.00	1,695.00	722.50	2,222.50	153.55
Harrison	3	395.00	1,132.50	297.50	2,025.00	260.20
Henry	3	302.50	2,675.00		2,977.50	73.50
Howard	3	695.00	1,132.50		1,827.50	197.40
Humboldt	5	1,880.00	1,350.00	325.00	3,555.00	658.60
Ia	3	505.00	2,420.00		2,925.00	225.40
Iowa	3	505.00	1,895.00	195.00	2,595.00	122.80
Jackson	5	790.00	3,100.00		3,890.00	251.20
Jasper	3	645.00	3,745.00	165.00	4,555.00	359.90
Jefferson	3	545.00	1,815.00		2,360.00	104.00
Johnson	5	1,560.00	2,975.00		4,535.00	188.80
Jones	5	1,015.00	1,232.50		2,247.50	252.00
Kearney	3	530.00	1,515.00		2,045.00	101.20
Keosauqua	3	857.18	2,740.75		3,597.93	419.00
Lee	3	695.00	3,670.00	15.00	4,380.00	389.20
Linn	3	880.00	2,775.00		3,655.00	815.20
Louis	3	435.00	815.00	1,255.40	2,505.40	160.40

TABLE NO. 3—PART I—Continued

Counties	No. of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Regular meeting mileage
Lucas	3	\$ 280.00	\$ 970.00		\$ 1,250.00	\$ 103.40
Lyon	5	705.00	1,092.50		1,797.50	422.20
Madison	3	445.00	3,225.00	\$ 114.00	3,784.00	167.20
Malaska	3	435.00	2,540.00	15.00	2,990.00	123.90
Marion	3	580.00	1,755.00		2,335.00	110.70
Marshall	3	770.00	1,040.00	120.00	1,930.00	291.15
Mills	3	702.50	1,530.00		2,232.50	197.10
Mitchell	5	975.00	4,110.00	405.00	5,490.00	185.00
Monona	3	720.00	1,620.00	180.00	2,520.00	225.90
Monroe	3	857.50	972.50		1,830.00	134.00
Montgomery	3	474.00	1,204.00	261.00	2,039.00	94.20
Muscatine	5	1,050.00	612.50	782.90	2,445.40	431.10
O'Brien	5	1,085.00	2,393.16	210.00	3,688.16	250.70
Oceola	5	650.00	555.00	350.35	1,555.35	140.00
Pago	3	890.00	2,395.00	30.00	3,315.00	431.70
Palo Alto	5	990.00	2,125.30	650.00	3,765.30	275.20
Plymouth	5	855.00	3,250.08		4,105.08	284.60
Pocahontas	5	1,765.00	3,210.00		4,975.00	1,235.90
Polk	5	1,480.00	6,060.00		7,540.00	516.60
Portavattamie	5	1,065.00	1,982.50	1,065.00	4,112.50	395.90
Poweshiek	3	570.00	3,085.00		3,655.00	277.60
Ringgold	3	550.00	1,305.00	85.00	1,940.00	135.40
Sac	3	320.00	3,295.00	135.00	3,950.00	373.60
Scott	5	1,390.00	6,031.30		7,421.30	698.00
Shelby	5	610.00	2,099.00	160.00	2,869.00	181.30
Sioux	5	970.00	3,155.50		4,125.50	372.60
Story	3	825.00	2,024.00	297.50	3,146.50	322.65
Tama	5	1,632.50	3,912.50	25.00	5,570.00	372.50
Taylor	3	500.00	1,462.50	95.00	2,057.50	167.40
Union	5	840.00	1,720.00		2,560.00	193.70
Van Buren	3	410.00	905.00		1,315.00	128.60
Wapello	3	740.00	2,605.00	135.00	3,480.00	81.50
Warren	3	205.00	1,877.50	317.50	2,400.00	125.40
Washington	3	720.00	2,527.50	40.00	3,287.50	150.85
Wayne	3	485.00	855.00		1,340.00	243.10
Weber	5	1,665.00	1,743.60	630.00	4,038.60	437.10
Winneshago	3	405.00	1,620.00	807.00	2,832.00	192.70
Winneshiek	5	1,290.00	2,510.00		3,800.00	
Woodbury	5	1,255.00	6,120.00	155.00	7,530.00	1,087.95
Worth	3	355.00	2,407.50	405.00	3,167.50	112.55
Wright	5	1,090.00	2,160.00	840.00	4,090.00	476.20
<b>Total</b>		<b>\$77,954.93</b>	<b>\$226,471.29</b>	<b>\$21,440.60</b>	<b>\$325,866.82</b>	<b>\$27,507.18</b>

TABLE NO. 3

Board of Supervisors: Per Diem, Mileage and Expense of Office and  
Total Cost for the Year 1922

## PART II

Counties	Committee work mileage	Drainage work mileage	Total mileage	Mis- cellaneous expense	Total cost supervisors
Adair	\$ 340.40		\$ 394.00	\$ 1.50	\$ 2,032.50
Adams	142.20		240.40		1,470.40
Allamakee	1,751.70		1,891.10		5,918.10
Appanoose	1,936.50		2,052.10		6,522.10
Audubon	636.50	\$ 15.70	1,097.00		3,342.00
Benton	1,563.90	46.62	2,043.82		5,263.82
Black Hawk	2,936.10	398.60	3,659.90	55.21	11,115.11
Boone	2,339.20	280.80	2,794.70	55.00	7,114.70
Bremser	991.90	55.70	1,214.60		3,935.50
Buchanan	1,837.00	115.10	2,209.40	15.40	7,069.80
Buena Vista	1,074.30		1,675.90		4,295.90
Butler	2,688.50		2,959.80	.90	7,380.70
Calhoun	2,147.30	94.20	2,765.80		6,510.80
Carroll	2,743.70	43.60	3,095.30	28.50	7,733.30
Cass	1,803.10		2,054.30	10.65	6,551.95
Cedar	932.40		1,390.10	45.34	3,101.94
Cerro Gordo	1,615.55	198.55	1,942.50	73.92	6,383.92
Cherokee	899.90		1,237.70	434.25	4,901.35
Chickasaw	1,271.70		1,554.10	213.10	5,332.20
Clarke	580.00		678.30		2,463.30
Clay	749.00		1,126.00	120.27	3,226.27
Clayton	1,666.00		1,850.50		4,715.50
Clinton	2,500.40	38.80	2,853.00	33.30	6,776.30
Crawford	4,183.16	97.90	4,699.76		10,494.76
Dallas	1,270.19	169.30	1,762.89	18.90	5,124.29
David	884.50		1,163.60		3,440.20
Decatur	105.10	77.90	277.70	1.70	1,836.40
Delaware	1,623.33		1,779.53	15.90	4,995.45
Des Moines	1,265.00	102.90	1,708.70		5,097.70
Dickinson	1,390.53	550.20	2,162.62	10.05	5,677.67
Dubuque	1,349.10		1,504.90		4,074.90
Emmet	317.20	625.50	1,171.60	4.20	3,325.80
Fayette	1,932.70		2,220.20		5,646.80
Floyd	1,118.00	99.80	1,635.40	234.82	5,040.72
Franklin	629.40	317.80	1,246.10	14.65	3,026.75
Fremont	833.00	359.50	1,406.10		4,116.10
Greene	711.33	94.50	1,137.05	92.49	3,432.04
Grundy	785.10	58.60	1,079.30		3,684.30
Hathrie	1,317.50	62.40	1,543.50		4,683.50
Hamilton	706.25	229.50	1,051.75	57.37	3,715.22
Hancock	1,042.20	721.00	1,957.80	46.95	5,029.75
Hardin	838.70	495.30	1,687.55	20.81	4,930.86
Harrison	986.35	252.65	1,499.20	79.25	5,603.45
Henry	1,167.15		1,240.65		4,218.15
Howard	577.80		775.20	26.53	2,629.23
Humboldt	636.53	172.40	1,467.53	109.06	5,028.59
Ia	1,591.15		1,816.55	61.00	4,802.55
Iowa	350.90	104.60	1,178.30	65.16	3,838.46
Jackson	1,895.80		2,147.00	111.18	6,148.18
Jasper	3,856.00	82.80	4,297.80	20.45	8,873.25
Jefferson	1,254.90		1,368.90	4.00	3,732.90
Johnson	1,788.60		1,977.40		6,512.40
Jones	1,051.25		1,303.25	4.00	3,554.75
Keokuk	459.50		560.70		2,905.70
Kossuth	2,494.85	2,219.40	5,124.25	286.60	11,101.58
Lee	1,436.80	9.00	1,825.00	26.50	4,231.50
Linn	2,549.00		3,364.20		7,019.20
Louis	647.70		808.10		3,313.50

TABLE NO. 3—PART II—Continued

Counties	Committee work mileage	Drainage work mileage	Total mileage	Mis- cellaneous expense	Total cost supervisors
Lucas	\$ 673.70		\$ 777.10		\$ 2,027.10
Lyon	513.85		935.55	\$ 195.66	2,928.71
Madison	1,884.60		1,931.80	174.32	5,479.32
Manitowish	843.10	\$ 2.50	969.50		3,850.50
Marion	1,176.10		1,286.80	2.25	3,624.05
Marshall	415.20	62.40	768.75		2,698.75
Mills	336.62		533.72		2,766.22
Mitchell	2,649.10	320.38	3,185.48	4.00	8,649.48
Monona	761.00	76.70	1,063.60	74.38	3,657.98
Monroe	483.40		617.40	5.00	2,432.40
Montgomery	589.40	58.90	772.50	4.05	2,715.55
Muscatine	532.70		965.80		3,409.20
O'Brien	1,311.26	152.60	1,714.56	41.25	5,413.97
Osceola	350.50	188.00	678.50	129.17	2,363.02
Page	1,357.20	14.00	1,802.90		5,117.90
Palo Alto	833.30	460.50	1,570.00	130.60	5,465.60
Plymouth	2,668.05		2,952.65	38.20	7,053.95
Pocahontas	1,959.82		3,195.72	122.44	8,293.16
Polk	4,380.90		4,897.50		12,437.50
Pottawattamie	1,279.60	1,050.40	2,725.00		6,866.40
Poweshiek	1,732.40		2,070.00	79.45	5,894.45
Ringgold	804.80	52.20	992.40		2,932.40
Sac	2,528.30	180.50	3,082.40		7,032.40
Scott	4,792.70		5,428.70	31.78	13,081.78
Shelby	1,755.18	137.30	2,073.78		4,942.78
Sionx	2,238.30		2,610.90	502.50	7,238.90
Story	1,582.25	360.15	2,265.05	44.95	5,456.50
Tama	2,352.35	4.30	2,729.15	135.00	8,434.15
Taylor	724.60	56.40	948.40	3.50	3,004.40
Union	625.40		819.10	145.03	3,524.13
Van Buren	245.60		371.20		1,689.20
Wapello	795.90	42.30	919.70	6.00	4,495.70
Warren	1,342.70	288.70	1,754.80	37.25	4,162.05
Washington	1,380.20	8.60	1,539.65		4,527.15
Wayne	789.65		1,032.75	9.35	2,392.10
Webster	1,038.80	413.40	1,889.30	406.95	6,324.85
Winnebago	720.80	604.30	1,517.80	55.75	4,406.05
Winnebush	1,877.90		1,877.90		5,077.90
Woodbury	4,873.20	222.00	6,183.15	213.60	13,927.05
Worth	794.19	416.04	1,322.78	261.80	4,752.08
Wright	1,003.26	431.50	1,914.96	394.20	6,395.16
Total	\$139,653.33	\$13,928.19	\$181,088.70	\$5,613.64	\$512,569.16



## TABLE NO. 4—Continued

TABLE NO. 4

Net cost of above items	Cost of losses of office	Total	Postage and misc. expense	Extra help	Extra help	Director's salary	Assistant's salary	County Auditor	County Deputy Auditor
\$ 2,915.00	\$ 131.50	\$ 3,046.50	\$ 41.00	\$ 305.00	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
2,968.74	87.45	3,056.19				1,800.00	1,800.00	1,800.00	1,800.00
2,932.38	84.45	3,016.83				1,800.00	1,800.00	1,800.00	1,800.00
2,967.90	83.50	3,051.40				1,800.00	1,800.00	1,800.00	1,800.00
2,985.26	80.00	3,065.26				1,800.00	1,800.00	1,800.00	1,800.00
2,957.00	77.00	3,034.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.00
2,932.00	77.00	3,009.00				1,800.00	1,800.00	1,800.00	1,800.00
2,952.00	77.00	3,029.00				1,800.00	1,800.00	1,800.00	1,800.0

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[illegible]

TABLE NO. 5

County Treasurers: Salaries and Expenses of Office and Net Cost for

Year 1922

PART I

COUNTIES	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage
Adair	\$ 1,800.00	\$ 900.00	\$ 402.90	\$ 308.61
Adams	1,800.00		723.30	93.88
Adams	1,900.00	1,200.00	354.30	265.46
Appanoose	2,200.00	1,100.00	1,680.00	220.00
Arden	1,800.00	1,080.00	922.69	215.30
Benton	2,000.00	1,380.00	2,222.02	334.51
Black Hawk	3,050.00	1,750.00	11,277.50	647.00
Boone	2,100.00	3,000.00	1,743.98	469.72
Bremser	1,000.00	1,320.00	403.85	131.93
Buchanan	1,900.00	1,950.00	594.45	223.64
Buena Vista	1,900.00	1,080.00	1,231.09	382.81
Butler	1,900.00	1,080.00	459.57	513.92
Calhoun	1,900.00	2,400.00	935.00	413.98
Carroll	2,000.00	1,380.00	1,201.90	570.32
Cass	1,900.00	2,250.00	942.75	425.81
Cedar	1,900.00	1,260.00	651.93	308.63
Cerro Gordo	2,200.00	1,500.00	5,179.75	481.92
Cherokee	1,900.00	1,360.00	1,314.50	276.07
Chickasaw	2,900.00	1,140.00	269.00	154.74
Clarke	1,800.00	1,200.00		77.10
Clay	1,900.00	1,140.00	1,738.62	240.99
Clayton	2,100.00	1,320.00	218.40	494.99
Clinton	3,000.00	1,500.00	5,213.56	429.10
Crawford	2,000.00	1,500.00	1,035.75	244.96
Dallas	2,100.00	1,500.00	2,100.87	438.18
Davis	1,800.00	1,200.00	181.08	138.32
DeCATUR	1,900.00	1,200.00	1,048.50	247.84
Delaware	1,900.00	1,200.00	1,120.25	230.48
Des Moines	2,400.00	1,500.00	2,981.50	172.00
Dickinson	1,800.00	1,200.00	1,178.70	487.71
Dubuque	3,400.00	9,700.00	62.00	339.75
Emmet	1,900.00	1,200.00	1,362.07	151.98
Fayette	2,100.00	1,500.00	1,817.50	661.36
Floyd	1,900.00	1,080.00	1,661.32	268.00
Franklin	1,900.00	1,500.00	589.50	309.29
Fremont	1,900.00	1,800.00		271.43
Greene	1,900.00	1,000.00	1,006.50	365.07
Grundy	1,800.00		1,925.40	144.15
Guthrie	1,900.00	1,380.00	839.16	171.69
Hamilton	1,999.92	1,291.47	1,578.50	400.68
Hancock	1,800.00	1,080.00	1,103.13	199.05
Hardin	2,000.00	2,480.00	230.80	740.20
Harrison	2,000.00	1,417.00	1,000.00	345.74
Henry	1,500.00	950.00	352.85	228.02
Howard	1,800.00	1,100.00	248.30	281.08
Humboldt	1,800.00	1,260.00	489.50	178.06
Ia	1,800.00	1,140.00	290.40	215.00
Iowa	1,900.00	2,480.00	463.50	90.61
Jackson	1,900.00	1,000.00	397.25	296.20
Jasper	2,100.00	3,000.00	887.70	447.09
Jefferson	1,900.00	1,200.00	1,200.00	161.40
Johnson	2,100.00	1,900.00	3,575.35	239.96
Jones	1,900.00	1,482.00	964.00	439.16
Kearney	2,000.00	1,200.00	1,468.40	378.55
Knox	2,100.00	1,500.00	3,366.98	843.99
Lee	3,200.00	1,500.00	6,151.28	594.83
Linn	3,400.00	2,710.00	11,366.85	1,220.12
Louis	1,800.00	900.00	537.40	188.50

TABLE NO. 5—PART I—Continued

COUNTIES	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage
Lucas	\$ 1,900.00	\$ 1,200.00	\$ 218.50	\$ 135.57
Lyon	1,800.00	1,200.00	640.40	339.48
Madison	1,900.00	1,200.00	1,155.08	167.80
Malaska	2,100.00	1,287.33	1,224.00	229.44
Marion	2,000.00	1,200.00	1,107.80	294.74
Marshall	2,200.00	1,394.18	2,796.81	306.36
Mills	1,900.00	1,431.25	994.25	243.20
Missouri	1,800.00	1,200.00	307.50	291.11
Monona	1,900.00	2,030.00	528.50	
Monroe	2,000.00	1,200.00	565.25	98.67
Montgomery	1,500.00	1,030.00	256.75	186.55
Muscatine	2,400.00	1,380.00	1,650.00	200.98
O'Brien	1,900.00	1,080.00	1,509.15	356.08
Oceola	1,800.00	900.00	508.00	280.80
Pape	2,000.00	1,200.00	1,635.50	231.30
Pale Alto	1,900.00	1,210.00	2,343.32	271.74
Plymouth	2,000.00	1,440.00	1,287.50	549.05
Pocahontas	1,900.00	1,265.00	409.05	429.10
Polk	3,700.00	2,400.00	36,857.86	944.30
Pottawattamie	3,800.00	5,000.00	5,887.50	1,146.69
Poweshiek	1,900.00	1,200.00	872.96	402.08
Ringgold	1,800.00	1,200.00	224.00	50.00
Sac	1,900.00	1,320.00	1,012.17	579.19
Scott	3,400.00	6,119.76	4,402.75	865.00
Seelye	1,900.00	1,471.20	1,304.50	237.32
Sioux	2,100.00	1,500.00	1,679.58	650.80
Story	2,100.00	1,125.00	1,473.30	627.67
Tama	2,000.00	1,500.00	1,279.55	382.14
Taylor	1,900.00	1,000.00	390.70	228.61
Union	1,900.00	1,200.00	760.74	133.27
Van Buren	1,800.00	989.40	238.33	221.12
Wapello	2,400.00	1,200.00	3,350.00	360.60
Warren	1,000.00	1,400.00	1,257.80	197.00
Washington	2,000.00	1,200.00	1,462.75	276.32
Wayne	1,600.00	1,100.00	525.00	273.64
Webster	2,400.00	1,500.00	4,801.50	456.34
Winnebago	1,800.00	1,065.00	765.00	229.63
Winnebuck	2,000.00	1,200.00	820.45	400.51
Woodbury	3,400.00	4,670.00	6,953.49	348.20
Worth	1,800.00		1,864.75	293.16
Wright	1,999.92	1,440.00	908.93	253.73
Total	\$205,849.80	\$154,628.59	\$104,713.09	\$34,114.95



TABLE NO. 5

County Treasurers: Salaries and Expenses of Office and Net Cost for

Year 1922

PART II

COUNTIES	Miscellaneous expense	Delinquent tax collector	Premium on bond	Total cost of office
Adair				\$ 3,431.51
Adams				2,617.08
Albany				3,999.76
Appanoose				5,200.00
Audubon			\$ 484.50	4,502.49
Benton				5,936.33
Black Hawk		\$ 2,134.81		18,879.31
Boone		1,408.24	375.00	9,096.94
Bremer		142.18		3,897.96
Buchanan				3,968.09
Buena Vista			712.90	3,328.49
Butler				3,950.49
Calhoun			375.00	6,023.98
Carroll			510.00	5,062.22
Cass				3,488.36
Cedar		135.99	375.00	4,711.55
Cerro Gordo		290.00		9,481.67
Cherokee	30.00			4,910.57
Chickasaw	25.30			3,489.04
Clarke		320.73	396.70	3,794.33
Clay		360.00	484.50	3,780.81
Clayton				4,133.09
Clinton	10.50	983.96	427.50	11,564.72
Crawford				4,780.71
Dallas				6,139.05
Davis				3,319.40
Decatur				4,396.34
Delaware				4,459.83
Des Moines			375.00	7,428.50
Dickinson				4,666.41
Dubuque			375.00	13,896.75
Emmet			315.00	4,859.05
Fayette				6,078.86
Floyd				5,326.82
Franklin		898.81	570.00	5,767.60
Fremont		98.75		4,070.18
Greene				4,871.57
Grundy				3,869.58
Guthrie		638.35		4,929.20
Hamilton				5,270.57
Hancock				4,182.18
Hardin				5,450.80
Harrison				5,762.74
Henry				3,630.87
Howard				3,429.28
Humboldt		291.74		4,019.30
Ida			427.50	5,872.90
Iowa		74.29	809.26	5,797.66
Jackson				5,593.45
Jasper			213.75	6,648.54
Jefferson				4,461.40
Johnson				6,915.81
Jones				4,685.16
Keeokuk				5,045.05
Kossuth		74.35		7,884.23
Lee				11,446.21
Linn		5,641.58		23,838.35
Louis				3,425.90

TABLE NO. 5—PART II—Continued

COUNTIES	Miscellaneous expense	Delinquent tax collector	Premium on bond	Total cost of office
Lucas			\$ 279.74	\$ 3,733.81
Lyon				4,099.90
Madison			570.00	4,902.88
Malaska				4,840.77
Marion				4,802.54
Marshall				6,601.33
Mills				4,995.20
Mitchell			427.50	4,026.11
Monona			427.50	4,972.35
Monroe				4,890.73
Montgomery		\$ 1,026.81		3,598.30
Muscatine			225.00	5,630.98
O'Brien				5,402.06
Oceola			356.25	3,378.80
Page				5,369.80
Palo Alto				5,725.06
Plymouth			655.50	5,932.05
Pocahontas	\$ 49.35			4,032.50
Polk	135.20	16,171.38	825.00	61,033.94
Pottawattamie		1,204.85		18,039.04
Pottawshiek			285.00	4,660.64
Ringgold			427.50	3,710.89
Sac		874.41		6,283.73
Scott		1,701.16		18,918.87
Shelby		99.02	37.50	5,019.74
Sioux		117.43	570.00	6,617.90
Story		806.65		6,127.52
Tama		670.45	285.00	6,667.54
Taylor				3,318.71
Union			427.50	4,421.51
Van Buren				3,348.87
Wapello			570.00	7,809.72
Warren				4,754.80
Washington			225.00	5,164.27
Wayne				3,708.04
Webster		2,527.54		11,685.38
Winnebago			137.75	4,017.38
Winnebush			570.00	5,070.96
Woodbury		3,067.63		19,069.32
Worth				5,357.91
Wright				4,582.58
Total	\$250.35	\$42,301.01	\$15,728.90	\$647,596.69

TABLE NO. 6

Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1922

## PART I

COUNTIES	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage and miscellaneous expense
Adair	\$ 1,800.00	\$ 900.00	\$ 2.33	26.50
Adams	1,800.00	1,200.00	2.10	7.00
Alamogordo	1,600.00	1,200.00		56.92
Apache	2,200.00	1,100.00	997.50	229.68
Audubon	1,800.00	1,080.00		40.92
Benton	2,000.00	1,387.56	1,140.00	23.08
Black Hawk	2,050.00	1,750.00	2,673.00	77.00
Bonne	2,100.00	1,500.00		150.50
Burner	1,900.00	1,320.00		88.96
Burhan	1,900.00	950.00		25.00
Buena Vista	1,900.00	950.00		79.88
Butler	1,900.00	1,080.00		119.71
Calhoun	1,900.00	1,200.00		78.59
Carroll	2,000.00	1,000.00		23.75
Cass	1,900.00	1,140.00		69.85
Cedar	1,900.00	1,185.00	47.71	69.85
Cerro Gordo	2,200.00	1,300.00	2,442.75	56.26
Cherokee	1,900.00	1,390.00		99.50
Chickasaw	1,900.00	1,080.00		37.88
Clarke	1,900.00	900.00		11.18
Clay	1,900.00	900.00		36.00
Clayton	2,100.00	1,320.00		42.50
Clinton	2,800.00	2,000.00	1,800.00	52.00
Crawford	2,000.00	1,500.00	301.50	79.20
Dallas	2,100.00	1,500.00	800.00	25.21
Davis	1,800.00	900.00	8.48	7.00
Deatur	1,900.00	1,080.00		24.99
Delaware	1,900.00	1,200.00		55.50
Des Moines	2,400.00	1,500.00	1,200.00	24.00
Dickinson	1,800.00	900.00		73.46
Dubuque	3,050.00	1,750.00	4,038.72	30.00
Emmet	1,800.00	900.00		54.70
Fayette	2,100.00	1,500.00		255.98
Floyd	1,900.00	1,080.00	943.56	34.31
Franklin	1,900.00	950.00		25.24
Fremont	1,900.00	900.00		63.96
Greene	1,900.00	1,110.00		72.35
Grudd	1,800.00	1,080.00		20.60
Guthrie	1,900.00	1,140.00		60.88
Hamilton	1,999.92	1,242.00		86.74
Hardin	1,800.00	900.00		14.96
Hancock	2,000.00	1,210.00	42.00	60.20
Harrison	2,000.00	1,200.00		105.56
Henry	1,900.00	950.00		55.76
Howard	1,800.00	900.00		18.25
Humboldt	1,800.00		900.00	23.59
Ida	1,800.00	1,050.00		59.02
Iowa	1,900.00	1,350.00		65.26
Jackson	1,900.00	1,500.00		46.92
Jasper	2,100.00	1,500.00		36.00
Jefferson	1,900.00	1,200.00		70.00
Johnson	2,100.00	1,500.00	1,920.00	9.10
Jones	1,900.00	1,234.02		89.21
Kearney	2,000.00	1,300.00	487.00	148.43
Kearok	2,100.00	1,146.00		124.98
Lee	2,800.00	1,500.00	1,500.00	241.90
Linn	3,400.00	2,210.00	7,036.96	29.10
Louis	1,800.00	900.00	20.35	

TABLE NO. 6—PART I—Continued

COUNTIES	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage and miscellaneous expense
Lucas	\$ 1,900.00	\$ 950.00		\$ 9.03
Lyon	1,899.99	950.00		30.61
Madison	1,900.00	1,200.00	\$ 32.50	26.34
Mahadla	2,100.00	1,050.00	900.00	98.00
Marion	2,000.00	1,200.00		219.09
Marshall	2,200.00	1,300.00	2,160.00	17.75
Mills	1,900.00	1,200.00		41.50
Mitchell	1,800.00	1,200.00	25.98	53.39
Monroe	1,900.00	950.00		49.12
Montgomery	1,900.00	1,030.00		71.71
Muscatine	2,100.00	1,380.00	1,080.00	50.00
O'Brien	1,900.00	919.92	1.80	61.72
Oceola	1,800.00	900.00		67.97
Page	2,000.00	1,200.00		61.00
Palo Alto	1,900.00	1,140.00		70.98
Plymouth	2,000.00	1,320.00		41.18
Pocahontas	1,900.00	1,025.00	28.58	30.51
Polk	3,400.00	2,210.00	13,009.14	73.20
Pottawattamie	3,700.00	3,600.00	1,582.50	51.54
Poweshock	1,900.00	1,200.00		64.00
Ringgold	1,800.00	941.40		70.00
Sac	1,900.00	1,080.00		83.50
Scott	3,400.00	7,819.76	1,420.58	151.55
Shelby	1,900.00	1,200.00		38.08
Siou	2,100.00	1,224.96	1,071.25	129.32
Story	2,100.00	1,125.00	839.55	182.87
Tama	2,000.00	1,479.20	403.44	108.21
Taylor	1,900.00	950.00		18.29
Union	1,900.00	1,020.00		50.78
Van Buren	1,800.00	900.00		30.00
Wapello	2,400.00	1,200.00	1,684.51	
Warren	1,900.00	1,020.00	6.00	12.00
Washington	2,000.00	1,200.00	118.50	70.00
Wayne	1,900.00	1,050.00	53.25	61.04
Webster	2,400.00	1,425.00	1,380.00	34.96
Winnebago	1,800.00	919.00	55.00	89.98
Winnechok	2,000.00	1,300.00	47.50	50.85
Woodbury	3,400.00	7,578.24	3,881.66	
Worth	1,800.00	945.00		72.89
Wright	1,999.92	1,200.00	105.00	28.50
Total	\$204,199.83	\$132,021.06	\$58,833.00	\$6,222.32



TABLE NO. 6—PART II—Continued

TABLE NO. 6

Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1922

## PART II

COUNTIES	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office
Adair	\$ 2,728.83	\$ 1,273.70	\$ 1,455.13	
Adams	1,809.13	1,548.72	260.41	
Adair	3,156.92	1,716.90	1,440.02	
Adair	4,527.18	2,288.83	2,238.35	
Adair	2,920.92	1,217.20	1,703.72	
Benton	5,550.64	2,940.75	1,909.89	
Black Hawk	6,550.00	9,172.25		\$ 1,622.25
Boutte	3,750.50	3,705.44	47.06	
Bremer	3,308.96	1,571.39	1,737.57	
Buchanan	2,875.00	2,293.71	581.29	
Burns Vista	3,930.88	2,822.80	1,108.08	
Butler	3,069.71	2,312.07	757.64	
Calhoun	3,178.59	2,778.56	400.03	
Carroll	3,000.00	2,110.90	889.10	
Cedar	3,202.56	1,941.05	1,261.51	
Cass	3,062.75	2,251.00	811.75	
Cerro Gordo	5,999.01	4,088.78	1,910.23	
Cherokee	3,389.50	1,851.61	1,537.89	
Chickasaw	3,017.88	1,545.54	1,472.34	
Clarke	2,711.18	1,520.23	1,190.95	
Clay	2,896.00	1,702.90	1,193.10	
Clayton	3,462.50	1,800.50	1,662.00	
Clinton	7,712.00	5,144.15	2,567.85	
Crawford	3,871.20	2,079.18	1,792.02	
Dallas	4,515.21	3,581.12	934.09	
Davis	2,715.48	1,085.25	1,630.23	
DeSoto	3,094.99	1,645.15	1,449.84	
DeWitt	3,155.50	2,132.47	1,023.03	
Des Moines	5,214.00	4,282.79	931.21	
Dickinson	2,773.46	1,566.15	1,207.31	
Dubuque	8,858.72	5,656.40	3,202.32	
Emmet	2,925.97	2,033.51	892.46	
Fayette	3,855.98	2,763.55	1,092.43	
Floyd	3,957.87	1,929.82	2,028.05	
Franklin	2,875.24	1,715.65	1,159.59	
Fremon	2,925.97	2,382.18	543.79	
Greene	3,199.33	1,653.42	1,545.91	
Grundy	2,900.00	1,310.13	1,589.87	
Guthrie	3,100.88	2,975.80	125.08	
Hamilton	3,328.66	2,176.34	1,152.32	
Hastock	2,774.06	2,373.99	400.07	
Hardin	3,312.20	2,636.10	676.10	
Harrison	3,365.56	2,511.70	853.86	
Henry	2,995.76	1,490.85	1,414.91	
Howard	2,718.25	1,411.45	1,306.80	
Humboldt	2,723.59	2,458.55	265.04	
Ia	2,830.00	2,074.54	755.46	
Iowa	3,309.02	2,315.63	993.39	
Jackson	3,485.25	1,960.25	1,525.00	
Jasper	3,646.92	2,423.65	1,223.27	
Jefferson	3,136.00	1,548.48	1,587.52	
Johnson	5,590.00	4,438.47	1,151.53	
Jones	3,447.50	1,943.80	1,503.70	
Kearney	3,776.71	4,231.76		455.05
Kossuth	3,668.72	2,881.43	787.29	
Lee	5,024.98	3,668.94	1,356.04	
Lincoln	12,388.96	12,331.55	57.41	
Louis	2,749.35	1,820.35	929.00	

COUNTIES	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office
Lucas	\$ 2,869.09	\$ 1,333.58	\$ 1,535.51	
Lyons	2,890.60	1,790.71	1,099.89	
Madison	2,158.84	2,175.25	18.41	
Malakia	4,118.00	2,649.32	1,468.68	
Marion	2,449.29	3,384.56	935.27	
Marshall	5,087.75	4,600.89	486.86	
Mills	2,141.80	1,576.55	565.25	
Mitchell	3,079.34	1,376.55	1,702.79	
Monona	2,830.00	3,477.96	647.96	
Monroe	3,090.12	1,081.96	1,408.16	
Monongomery	3,001.71	2,738.04	263.67	
Muscatine	4,610.00	5,373.61	763.61	
O'Brien	2,915.44	1,612.92	1,302.52	
Oceola	2,767.97	984.80	1,783.17	
Pago	3,262.00	2,290.91	971.09	
Palo Alto	3,110.98	1,875.40	1,235.58	
Plymouth	3,361.18	2,782.77	578.41	
Poncha	3,004.09	1,452.03	1,552.06	
Polk	18,692.34	25,447.37	6,755.03	
Polk	5,034.04	7,435.94	2,401.90	
Poweshiek	2,164.00	2,326.17	162.17	
Ringgold	2,813.40	1,169.11	1,644.29	
Sac	3,065.50	2,162.66	902.84	
Scott	12,791.89	10,783.36	2,008.53	
Shelby	3,438.08	1,759.72	1,678.36	
Sioux	4,519.53	1,546.25	2,973.28	
Story	4,227.42	4,644.91	417.49	
Tama	3,990.85	2,849.05	1,141.80	
Taylor	2,888.29	1,360.53	1,527.76	
Union	2,970.78	3,227.82	247.04	
Van Buren	2,730.00	1,306.00	1,424.00	
Wapello	5,344.51	3,733.50	1,611.01	
Warren	2,938.00	2,048.30	889.70	
Washington	3,388.50	2,715.40	673.10	
Wayne	3,074.29	2,051.35	1,022.94	
Webster	5,239.96	5,571.89	331.93	
Winnebago	2,854.98	1,959.43	895.55	
Winnebago	2,395.33	2,430.80	35.47	
Woodbury	14,960.00	14,272.07	687.93	
Worth	2,817.89	960.85	1,857.04	
Wright	3,383.42	2,021.32	1,362.10	
Total	\$401,876.21	\$304,910.49	\$106,965.72	\$12,309.53

TABLE NO. 7

County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1922

## PART I

Counties	Salary of sheriff	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners	Mileage
Adair	\$1,700.00	\$ 600.00			\$238.60	\$87.33
Adams	1,700.00	560.00	\$ 33.60	\$4.90	374.54	364.73
Allamore	1,500.00	1,300.00	1,650.00	6.30	406.00	530.58
Appanoose	2,000.00	1,300.00		22.50	1,820.05	1,239.79
Archibald	1,700.00	1,020.00		8.00	35.40	656.44
Benton	1,910.20	1,264.90		22.50	192.85	465.90
Black Hawk	2,400.00	1,500.00	2,175.00	75.00	4,770.50	2,272.83
Boone	2,000.00	1,500.00	1,844.50		1,282.00	750.25
Bonner	1,800.00	1,170.00		31.00	274.40	350.15
Buchanan	1,800.00	1,170.00			257.30	145.32
Buena Vista	2,100.00	840.13	329.87	11.04	292.60	465.47
Butler	2,100.00	1,500.00	383.31	18.08	189.00	1,034.07
Calhoun	1,800.00	1,300.00		143.97	401.71	1,768.47
Carroll	1,800.00	1,300.00		92.00	455.00	
Cass	1,800.00	1,170.00		41.10	159.80	561.99
Cedar	1,800.00	950.00		31.65	167.20	186.54
Cerro Gordo	2,000.00	1,500.00	2,076.70		2,712.65	1,087.17
Cherokee	2,100.00	1,223.75	203.18	28.95	814.20	365.13
Chickasaw	1,800.00	1,170.00	47.00	75.00	479.75	1,170.85
Clarke	2,000.00	1,104.96	268.65	11.32	96.40	1,809.54
Clay	2,100.00	1,080.00		33.00	614.92	947.72
Clayton	2,000.00	1,195.00			768.55	988.64
Clinton	2,200.00	1,300.00	3,133.83	38.00	2,967.80	1,422.49
Crawford	1,900.00	1,337.99	66.30	16.00	309.60	295.11
Dallas	2,000.00	1,300.00	1,200.00	68.72	719.40	2,426.63
Davis	1,700.00	1,100.00		15.00	24.40	726.78
DeWitt	1,800.00	1,170.00		24.69	341.80	1,248.99
Delaware	1,800.00	1,146.23			340.80	348.97
Des Moines	2,100.00	1,500.00	1,083.29	10.00	2,405.00	1,053.68
Dickinson	2,000.00	1,104.00		48.88	182.87	924.89
Dubuque	2,400.00	1,650.00		46.09	2,777.35	1,250.10
Emery	2,000.00	1,105.00		43.30	58.26	358.26
Fayette	2,000.00	1,600.00	637.50	11.83	3,579.75	972.93
Floyd	1,800.00	1,200.00	65.27		432.90	341.83
Franklin	1,800.00	1,170.00	128.50		749.45	596.26
Fremont	1,800.00			72.94	481.80	912.85
Greene	1,800.00	1,200.00		19.10	282.70	608.43
Grundy	1,700.00	942.08	95.42	21.00	9.15	333.40
Guthrie	2,100.00	1,191.00		46.50	380.70	291.73
Hamilton	2,199.33	1,210.96	33.00	35.00	316.40	219.66
Hancock	1,700.00	850.00	309.00	15.30	168.45	388.18
Hardin	1,600.00	1,128.00		68.05	619.70	574.89
Harrison	1,900.00	1,325.00	1,336.83	33.04	1,986.00	2,084.27
Henry	1,800.00	1,004.50		28.80	189.00	419.65
Howard	1,700.00	1,105.00		6.00	382.00	375.81
Iowa	1,699.80	1,104.96		25.18	207.60	491.50
Jackson	1,999.94	1,299.99		2.65	209.16	185.15
Jasper	1,800.00	1,250.00	62.70	11.00	420.95	981.81
Jefferson	1,800.00	1,200.00		6.30	257.60	190.80
Johnson	2,000.00	1,300.00	10.00	42.56	713.00	1,118.44
Johnson	1,800.00	1,200.00		30.50	964.05	2,036.85
Jones	1,800.00	1,300.00		29.00	2,371.20	754.81
Keokuk	1,800.00	1,170.00		14.65	968.40	535.71
Keosauqua	1,900.00	1,430.00		22.49	850.75	963.78
Lawrence	2,000.00	1,200.00	99.00	39.10	324.65	303.16
Lea	2,400.00	1,600.00	3,075.00	33.50	9,004.20	1,266.03
Lee	1,800.00	1,200.00	4,180.00	3.75	4,286.35	1,127.77
Lincoln	1,700.00	1,105.00			494.40	691.99

TABLE NO. 7—PART I—Continued

Counties	Salary of sheriff	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners	Mileage
Loma	\$ 1,800.00	\$ 1,170.00	\$ 71.54	\$ 15.89	\$ 670.90	\$ 1,103.00
Lyon	2,100.00	1,170.00	382.30		24.00	536.27
Madison	1,800.00	1,080.00	195.00	22.00	296.10	890.08
Malaska	2,000.00	1,208.33		80.80	838.15	226.94
Marion	1,900.00	1,318.00	141.36		1,305.33	1,495.92
Marshall	2,000.00	1,300.00	1,300.00		1,975.30	1,114.45
Mills	1,800.00	1,170.00		25.40	1,414.41	333.63
Mitchell	1,700.00	700.00		27.48	265.00	149.05
Monona	2,100.00	568.75	759.50		455.80	1,283.44
Monroe	1,900.00	1,234.92			1,766.36	2,083.99
Montgomery	1,800.00	1,170.00		43.62	1,114.20	1,085.19
Muscatine	2,000.00	1,280.00		28.50	2,067.96	703.93
O'Brien	2,100.00	1,170.00		18.88	237.40	409.12
Oceola	1,700.00	1,104.96		30.00	381.72	42.00
Pack	1,900.00	1,235.00		6.00	1,788.00	2,732.38
Palo Alto	1,800.00	1,200.00		44.00	447.70	376.64
Plymouth	1,900.00	1,440.00		15.00	384.10	1,261.62
Pocahontas	2,100.00	1,170.00		24.00	377.35	429.27
Polk	2,800.00	1,800.00	34,567.72	133.98	6,349.45	18,876.54
Pottawattamie	2,200.00	1,800.00	18,729.40	64.00	5,190.70	1,498.41
Poweshiek	1,800.00	1,200.00	134.04	23.25	395.75	325.74
Ringold	2,000.00	1,103.00	296.70	4.00	580.87	1,190.00
Saunders	2,100.00	1,234.92		22.18	118.55	419.17
Scott	2,800.00	1,800.00	4,791.83	30.00	5,692.90	2,865.90
Shelby	1,800.00	1,179.00		23.33	332.40	379.73
Sioux	2,000.00	1,300.00		32.92	176.10	797.86
Story	1,999.92	1,170.00		111.53	1,370.03	2,234.56
Tama	1,900.00	1,235.00		204.38	30.17	280.60
Taylor	1,800.00	1,170.00	40.00	18.29	34.60	339.31
Union	1,800.00	1,197.36		87.75	635.35	648.23
Van Buren	1,700.00	1,299.96		8.96	309.50	567.39
Wapello	2,100.00	1,200.00	1,317.45	30.00	4,710.20	1,493.07
Warren	1,800.00	1,200.00		6.00	335.30	1,054.54
Washington	1,900.00	1,430.00		18.00	1,281.76	657.44
Wayne	1,800.00	1,170.00		10.00	809.45	704.54
Weber	2,100.00	1,600.00	1,862.32	10.96	3,925.80	551.03
Winnebago	1,700.00	1,088.75		23.75	331.20	98.15
Winnechek	1,900.00	1,235.00		10.00	247.20	361.78
Woodbury	2,800.00	1,800.00	7,985.00	187.44	14,274.60	4,212.05
Worth	1,699.92	600.00			383.40	642.30
Wright	1,899.96	1,200.00		5.60	33.32	1,229.95
Total	\$102,606.67	\$121,754.44	\$102,154.94	\$2,732.23	\$135,438.17	\$106,247.63



TABLE NO. 7

County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1922

## PART II

Counties	Other office fees	Total cost of office	Office fees collected	Net cost of office	Net profit of office
Adair		\$2,626.13	\$2,698.28		\$72.15
Adams		3,457.77	71.31	\$3,386.46	
Alfamaque		4,692.88	4,035.87	657.01	
Appanoose		6,282.52	3,015.36	3,267.16	
Audubon	\$1,816.24	5,236.08		5,236.08	
Benton		3,856.35	806.15	3,050.20	
Black Hawk		13,253.33	5,456.96	7,796.37	
Boone		7,376.75	2,336.41	5,040.34	
Bremer		3,595.55	1,541.08	2,054.47	
Bochanan		3,353.23	1,750.81	1,602.42	
Buena Vista	88.90	4,128.71	547.27	3,581.44	
Butler		5,624.46	2,764.92	2,859.54	
Calhoun		5,317.15	331.01	4,986.14	
Carroll		3,650.40	784.13	2,866.27	
Cass		3,732.83	3,445.17	287.66	
Cedar	55.48	3,330.87	101.90	3,228.97	
Cerro Gordo		9,376.52	4,253.53	5,122.99	
Cherokee		4,835.21		4,835.21	
Chickasaw		4,736.30	1,816.51	2,919.79	
Clarke		5,291.07	362.35	4,928.72	
Clay		4,778.64	813.70	3,964.94	
Clayton		5,267.19	1,373.75	3,893.44	
Clinton	176.30	11,338.42	2,810.95	8,527.47	
Crawford		4,028.00	3,112.08	915.92	
Dallas		3,810.45	2,335.98	1,474.47	
Davis		3,596.18	1,332.51	2,263.67	
Decatur		4,584.88	3,375.08	1,209.80	
Delaware		3,845.02	1,049.30	2,795.72	
Des Moines		8,550.27	996.91	7,553.36	
Dickinson		4,260.64	2,283.17	1,977.47	
Dubuque	169.96	13,283.41	1,055.17	12,228.24	
Emmet		5,550.71	3,697.98	1,852.73	
Essex		3,732.03	1,996.77	1,735.26	
Floyd		3,840.00	271.20	3,568.80	
Franklin	542.70	4,987.00	2,098.99	2,888.01	
Fremont		4,341.59	407.82	3,933.77	
Greene		3,810.23	3,831.21	79.02	
Grundy		2,801.05	626.43	2,174.62	
Guthrie		4,009.93	4,636.03		626.10
Hamilton		4,206.89	3,640.43	566.46	
Hancock		3,431.56	1,127.68	2,303.88	
Hardin		4,288.61	1,620.48	2,668.13	
Harrison		8,575.76	3,255.71	5,320.05	
Henry		3,441.95	154.60	3,287.35	
Howard	2.50	3,571.37	276.83	3,294.52	
Humboldt	58.98	3,688.11	650.01	3,038.10	
Iowa	1.00	3,697.89	1.00	3,696.89	
Jackson		4,576.46	1,352.28	3,224.18	
Jasper	78.32	3,454.90	1,423.19	2,031.71	
Jefferson		5,267.32	3,629.32	1,638.00	
Johnson		6,031.40	285.73	5,745.67	
Jones	269.63	7,955.01	1,223.23	6,731.78	
Kearney		4,458.69	561.39	3,897.30	
Kendall		4,867.02	2,555.49	2,311.53	
Keosauqua		4,056.91	379.29	3,677.62	
Lee		17,358.78	1,296.97	16,061.81	
Linn		13,937.87	6,177.52	7,760.35	
Louis		3,991.39	1,214.59	2,776.80	

TABLE NO. 7—PART II—Continued

Counties	Other office fees	Total cost of office	Office fees collected	Net cost of office	Net profit of office
Lucas		\$ 4,833.33	\$ 25.50	\$ 4,807.83	
Lyon		4,182.57	2,111.89	2,070.68	
Madison	\$ 160.90	4,414.08		4,414.08	
Malaska		4,374.22	2,322.58	2,051.64	
Marion		5,071.62	2,151.33	2,920.29	
Marshall		7,690.79	2,404.56	5,286.23	
Mills		4,743.46	731.84	4,011.62	
Mitchell		2,841.53	1,420.19	1,421.34	
Monona		5,167.49	8.45	5,159.04	
Monroe		7,582.17	565.02	6,997.15	
Montgomery		5,812.48	2,246.35	3,566.13	
Muscatine		6,182.39	2,104.52	4,077.87	
O'Brien		3,935.40	2,498.33	1,437.07	
Oceola		3,248.77	1,548.06	1,700.71	
Paga		8,851.98	3,296.50	5,555.48	
Pale Alto		3,893.74		3,893.74	
Plymouth		5,200.72	4,211.40	989.32	
Pocahontas		4,300.62	666.34	3,634.28	
Polk		74,547.69	9,463.78	65,083.91	
Pottawattamie		28,392.51	4,210.85	24,181.66	
Poweshiek		3,880.78	478.35	3,402.43	
Ringgold		5,279.17	2,794.56	2,484.61	
Sass		3,911.90	2,059.47	1,852.43	
Scott		30,580.63	3,053.14	27,527.49	
Shells		3,727.46	1,805.47	1,921.99	
Sioux		4,306.88	1,313.82	2,993.06	
Story	301.92	7,231.93	2,669.89	4,562.04	
Tama		6,576.19	226.05	6,350.14	
Taylor		3,602.40	2,101.17	1,501.23	
Union		4,368.69		4,368.69	
Van Buren		3,825.81	2,105.67	1,720.14	
Wapello		10,912.75	2,431.08	8,481.67	
Warren		4,395.84	2,034.09	2,361.75	
Washington	58.65	5,345.85	2,234.33	3,111.52	
Wayne		3,394.39	4,859.54		1,465.15
Weber		10,028.11	1,857.53	8,170.58	
Winnebago		3,243.85	2,838.67	405.18	
Winnebuck		3,753.98	616.25	3,137.73	
Woodbury	*24,344.51	55,003.80	13,307.51	42,296.29	
Worth	163.76	3,439.28	1,267.98	2,171.30	
Wright		4,864.19	3,277.26	1,586.93	
Total	\$28,284.54	\$660,240.62	\$198,434.73	\$461,805.89	\$19,434.73

\* Special deputies, packing house strike.

TABLE NO. 8

Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the Year 1922

## PART I

Counties	Salary of Superintendent	Salary of Deputy	Postage	Miscellaneous
Adair	\$1,920.00	\$ 900.00	\$ 132.24	
Adams	1,800.00	114.60	21.12	\$29.61
Allamakee	2,000.00	1,200.00	170.00	
Appanoose	1,600.00	840.00	131.28	
Audubon	1,800.00	750.00	93.00	
Benton	1,800.00	1,140.00	91.67	
Black Hawk	2,500.00	1,200.00	246.00	205.85
Boone	1,800.00	960.00	144.98	
Bremser	1,800.00	750.00	126.45	19.50
Buchanan	1,800.00	750.00	110.00	
Buena Vista	2,900.00	1,120.00	309.78	195.36
Butler	2,400.00	1,011.22	121.56	119.91
Calhoun	1,800.00	1,200.00	1,090.74	
Carroll	1,872.50	887.50	47.49	
Cass	1,800.00	959.50	214.45	
Cedar	1,824.99	1,035.00	150.81	
Cerro Gordo	2,700.00	960.00	208.70	102.50
Cherokee	1,800.00	1,108.00	77.69	
Chickasaw	2,400.00	725.08	34.05	118.44
Clarke	1,800.00	750.00	61.96	
Clay	1,670.00	933.00	114.95	
Clayton	1,800.00	1,050.00	53.50	
Clinton	2,500.00	1,200.00	188.94	83.14
Crawford	3,000.00	1,500.00	203.00	
Dallas	2,000.00	1,040.00	83.59	
Davis	1,800.00	232.45	70.80	115.00
Deaatur	1,800.00	1,080.00	127.42	
Delaware	2,100.00	960.00	134.29	33.55
Des Moines	2,400.00	861.30	88.00	
Dickinson	1,800.00	805.82	59.58	274.52
Dubuque	2,500.00	1,000.00	225.85	
Emmet	1,800.00	250.00	124.27	
Payette	2,200.00	1,200.00	305.00	8.00
Floyd	1,800.00	891.27	83.93	
Franklin	2,300.00	900.00	137.45	61.00
Freemont	2,200.00	800.00	113.05	85.54
Greene	1,800.00	851.70	82.15	
Grundy	1,800.00	900.00	88.56	14.00
Guthrie	1,800.00	1,140.00	243.41	
Hamilton	1,800.00	750.00	73.54	
Hancock	1,800.00	604.12	30.49	
Hardin	1,800.00	935.00	151.60	
Harrison	1,800.00	920.65	156.49	
Henry	1,800.00		08.00	75.00
Howard	1,800.00	902.00	110.22	
Humboldt	1,800.00	1,170.00	132.13	
Ida	1,999.94	496.91	61.71	
Iowa	2,000.00	1,350.00	252.09	
Jackson	2,266.64		74.83	
Jasper	2,100.00	1,080.00	330.34	181.87
Jefferson	1,800.00	108.00	108.00	560.10
Johnson	2,200.00	1,200.00	92.11	
Jones	2,000.00	1,036.64	155.68	
Keokuk	1,800.00	975.00	149.41	412.28
Kossuth	2,500.00	1,298.40	376.55	
Lee	2,400.00			46.59
Linn	3,000.00	1,620.00	172.60	112.50
Louis	1,800.00	537.00	3.17	47.00

TABLE NO. 8—PART I—Continued

Counties	Salary of Superintendent	Salary of Deputy	Postage	Miscellaneous
Lucas	\$ 2,000.00	\$ 758.00	\$ 85.75	
Lyon	1,800.00	960.00	84.92	\$ 480.34
Madison	1,800.00	900.00	37.98	14.63
Mahaska	1,800.00	910.00	208.07	114.20
Marion	1,800.00	1,080.00	65.30	
Mills	2,200.00	900.00	25.22	
Mitchell	2,400.00	148.03	125.35	
Monroe	2,000.00	1,356.17	335.00	166.06
Monona	1,800.00	950.00		
Monroe	1,650.00	750.00	94.64	
Montgomery	1,800.00	631.00	154.29	158.00
Murcatine	2,400.00	768.00	117.91	
O'Brien	1,800.00		200.79	250.95
Oceola	1,800.00	692.00	183.90	225.50
Paga	2,500.00	1,200.00	80.56	
Palo Alto	2,375.00	960.00	63.36	
Plymouth	2,000.00	838.00	116.03	
Pocahontas	1,800.00	1,000.00	98.79	72.72
Polk	2,500.00	1,200.00	297.03	691.00
Pottawattamie	2,375.00	1,200.00	228.60	122.60
Poweshick	2,100.00	1,157.00	175.38	
Ringgold	1,800.00	750.00	113.33	
Sac	2,700.00	960.00	100.32	
Scott	2,499.96	1,530.00	87.77	
Shelby	1,800.00	127.37	44.72	
Sioux	2,499.96	1,200.00	231.95	10.00
Story	2,100.00	1,080.00	211.44	
Tama	1,800.00	1,032.85	180.76	
Taylor	1,800.00	750.00	83.41	4.00
Union	1,800.00	683.40	181.42	
Van Buren	1,800.00	793.76	135.00	
Wapello	1,800.00	840.00	22.50	
Warren	2,000.00	1,020.00	37.20	
Washington	1,800.00	1,080.00	100.00	7.00
Wayne	1,800.00	750.00	134.95	
Webster	2,499.96	1,260.00	131.50	55.50
Winnebago	1,800.00		121.21	209.20
Winnebush	1,800.00	700.00	147.50	
Woodbury	2,749.92	1,399.92	46.75	87.03
Worth	1,800.00	623.85	175.60	
Wright	2,499.96	1,242.50	112.06	
Total	\$201,426.01	\$86,620.74	\$13,757.12	\$5,567.05



TABLE NO. 8

Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the Year 1922

## PART II

Counties	Expense Visiting schools	Expense of normal Institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$258.62	\$223.25	\$3,434.11	\$226.00	\$3,198.11
Adams	142.34		3,107.67	52.50	2,055.17
Allamakee	161.55	240.35	3,771.90	244.00	3,527.90
Appanoose	228.71	994.22	4,094.31	325.00	3,769.31
Ashtabula	143.30	322.54	3,108.86	76.00	3,032.86
Benton	155.66	373.99	3,561.32	274.00	3,287.32
Black Hawk	441.80	316.78	4,910.43	357.00	4,553.43
Boone	376.05	285.80	3,596.83	229.00	3,367.83
Bremner	130.56	326.56	3,133.07	99.50	3,033.57
Buchanan	369.56	277.39	3,306.95	303.00	3,003.95
Buena Vista	267.70	311.00	5,163.84	94.50	5,069.34
Butler	261.70	271.56	4,185.95	224.00	3,961.95
Calhoun	297.39	312.00	4,690.13	430.00	4,260.13
Carroll	382.62	294.47	3,484.68	118.00	3,366.68
Cass	229.80		3,203.75	280.50	2,923.25
Cedar	100.74	246.33	3,338.07	89.50	3,248.57
Cerro Gordo	302.43	703.46	4,759.99	312.00	4,447.99
Cherokee	246.31	413.67	3,645.67	175.00	3,470.67
Chickasaw	355.03	301.59	3,844.20	280.00	3,564.20
Clarke	74.70	301.00	2,987.66	103.50	2,884.16
Clark	9.18	255.00	2,982.13	118.00	2,864.13
Clayton		2,903.50	164.00	2,739.50	
Clinton	349.05		4,312.13	186.00	4,126.13
Crawford	339.43	278.47	5,321.00	180.00	5,141.00
Dallas	385.42	243.80	3,801.91	207.00	3,594.91
Davis	217.70		2,435.95	121.50	2,314.45
Decatur	321.93	321.48	3,580.83	98.50	3,482.33
Delaware	409.01	372.38	4,009.23	233.00	3,776.23
Des Moines	377.34	635.50	4,267.14	291.00	4,166.14
Dickinson	72.79	233.20	3,336.01	106.00	3,230.01
Dubuque	335.95	411.35	4,473.15	707.00	3,766.15
Emmett	366.58	301.73	2,842.38	91.00	2,751.38
Fayette	353.81		4,156.87	138.00	4,018.87
Floyd	121.40	301.38	3,197.98	96.50	3,101.48
Franklin	270.94	302.62	4,172.01	193.00	3,979.01
Fremont	385.00	295.95	3,880.54	93.00	3,787.54
Greene	496.21	239.15	3,470.31	191.00	3,279.31
Grundy	347.30	236.63	3,376.49	145.00	3,231.49
Guthrie	344.50	280.00	3,809.91	147.50	3,662.41
Hamilton	336.99	346.14	3,306.67	226.00	3,080.67
Hancock	351.68	163.00	3,149.32	189.00	2,960.32
Hardin	304.50	178.68	3,467.78	325.00	3,142.78
Harrison	221.78	300.00	3,398.92	252.00	3,146.92
Henry	334.94	376.50	2,654.44	253.00	2,399.44
Howard	329.67	255.35	3,397.25	120.00	3,277.25
Humboldt	367.30	285.14	3,063.79	78.50	2,985.29
Ia	289.37	362.69	3,210.32	70.00	3,140.32
Iowa	198.00	367.19	4,167.28	270.00	3,897.28
Jackson	298.47	306.27	2,940.21	163.50	2,776.71
Jasper	400.92	413.85	4,413.98	135.00	4,278.98
Jefferson	398.30	398.50	3,150.90	354.00	2,796.90
Johnson	437.08	405.79	4,334.98	337.00	3,997.98
Jones	306.51	363.94	3,843.77	200.00	3,643.77
Keokuk	401.00	401.00	4,197.65	432.00	3,765.65
Kossuth	349.70	30.00	4,824.65	261.00	4,563.65
Lee	564.33	387.94	3,398.86	167.00	3,231.86
Linn	284.10	423.75	5,012.95	567.00	4,445.95
Louis	335.94		2,725.11	78.00	2,647.11

TABLE NO. 8—PART II—Continued

Counties	Expense Visiting schools	Expense of normal Institute	Total cost of office	Less fees of office	Net cost of office
Lucas	\$ 120.48		\$ 2,964.23	\$ 168.00	\$ 2,796.23
Lyon	494.17		3,729.43	250.00	3,479.43
Madison	241.20	\$ 346.96	3,360.17	121.00	3,239.17
Malaka	360.39	399.68	3,792.34	173.50	3,618.84
Marion	375.00	258.47	3,578.77	191.00	3,387.77
Marshall	347.30	387.11	3,859.63	219.00	3,640.63
Mills	283.13		2,966.51	77.00	2,889.51
Mitchell	290.73	285.85	4,230.81	204.00	4,026.81
Monona	72.31	368.20	3,190.51	103.00	3,087.51
Monroe	431.30	345.67	3,271.51	286.00	2,985.51
Montgomery	330.17	67.97	3,183.43	83.50	3,099.93
Muscatine	309.38	177.27	3,927.56	109.50	3,818.06
O'Brien	173.78	271.36	2,696.88	202.00	2,494.88
Oemels	358.94	300.90	3,561.24	146.00	3,415.24
Paga	318.67	347.14	4,445.77	164.00	4,281.77
Palo Alto	352.94	313.95	3,400.25	153.50	3,246.75
Pemontas	352.80	295.80	3,402.63	87.50	3,315.13
Polk	64.31	270.29	3,304.11	271.00	3,033.11
Pottawattamie	277.00	596.42	3,560.62	356.00	3,204.62
Poweshiek	149.34	265.00	4,240.54	208.50	4,032.04
Ringgold	309.05	301.35	4,042.68	83.50	3,959.18
Sac	225.99	257.58	3,164.90	126.00	3,038.90
Sarpy	299.60	318.48	4,478.40	81.50	4,396.90
Scott	197.33	525.64	4,680.70	270.00	4,410.70
Shelby	314.73	325.58	2,612.40	204.00	2,408.40
Sioux	263.02	456.88	4,791.81	140.00	4,651.81
Story	269.72	242.62	4,133.78	177.50	3,956.28
Tama	403.39	317.75	3,794.75	112.00	3,682.75
Taylor	345.38		2,983.79	186.00	2,797.79
Union	281.00	317.00	3,462.82	107.00	3,355.82
Van Buren	141.78	309.00	3,179.54	114.00	3,065.54
Wapello	344.26	342.80	3,449.56	260.00	3,189.56
Warren	502.44	402.20	3,961.84	288.00	3,673.84
Washington	504.39	313.83	3,805.22	104.00	3,701.22
Wayne	226.26	258.06	3,169.28	133.00	3,036.28
Webster	297.35	330.30	4,476.61	259.00	4,217.61
Winnebago	269.13	325.54	2,722.08	260.00	2,462.08
Winnechick	480.00	315.91	3,443.41	124.00	3,319.41
Woodbury	302.97	283.00	4,869.59	491.00	4,378.59
Worth	316.91	385.45	3,301.81	132.00	3,169.81
Wright		325.80	4,177.32	244.00	3,933.32
Total	\$28,675.21	\$29,078.46	\$565,124.62	\$19,825.50	\$545,299.12

TABLE NO. 9

County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1922

## PART I

Counties	Salary of Recorder	Salary of Deputy	Other clerical help	Postage, etc.
Adair	\$1,600.00	\$800.00		\$27.89
Adams	1,600.00			
Alfalfa	1,700.00		\$ 20.00	25.00
Appanoose	2,000.00	1,000.00	\$40.00	33.77
Audubon	1,600.00	810.00		16.00
Benton	1,800.00	1,025.00		19.77
Black Hawk	2,300.00	1,500.00	1,449.75	80.20
Boone	1,600.00	1,000.00		121.95
Bremer	1,609.92		331.55	34.40
Buchanan	1,700.00	850.00	30.50	25.00
Burns Vista	1,700.00	960.00	17.50	82.04
Butler	1,700.00		600.00	36.40
Calhoun	1,700.00	1,200.00	19.50	62.37
Carroll	1,800.00	900.00		46.70
Cass	1,700.00	1,140.00		38.25
Cedar	1,600.00		130.25	28.85
Cerro Gordo	2,000.00	1,080.00	2,056.50	124.05
Cherokee	1,700.00	1,145.00		90.43
Chickasaw	1,700.00	960.00		28.19
Clarke	1,600.00	800.00		7.97
Clay	1,700.00	560.00	328.00	39.63
Clayton	1,600.00		900.00	119.73
Clinton	2,300.00	1,500.00	990.00	63.25
Crawford	1,800.00	1,200.00		25.44
Dallas	1,600.00	1,140.00		108.73
Davis	1,600.00	900.00	7.95	13.50
Decatur	1,700.00	1,080.00		27.90
Delaware	1,700.00	900.00		36.40
Des Moines	2,100.00	1,050.00		17.00
Dickinson	1,600.00	900.00		81.54
Dubuque	2,300.00	2,700.00		32.05
Emmet	1,600.00		88.85	88.85
Fayette	1,900.00	960.00		80.97
Floyd	1,700.00	1,080.00	12.50	43.00
Franklin	1,700.00	850.00		24.30
Frontier	1,700.00	850.00		86.40
Greene	1,700.00	850.00	25.50	61.48
Grundy	1,600.00			19.30
Guthrie	1,700.00		49.85	49.85
Hamilton	1,800.00	1,080.00		58.00
Hancock	1,600.00		51.52	51.52
Hardin	1,800.00	1,330.00		57.82
Harrison	1,800.00	1,200.00		56.14
Henry	1,700.00	860.00		55.66
Howard	1,600.00		216.25	55.65
Humboldt	1,600.00		839.25	46.04
Ida	1,600.01	799.96		9.80
Iowa	1,700.00	1,188.00		28.36
Jackson	1,700.00	900.00		47.53
Jasper	1,900.00	900.00	180.00	97.06
Jefferson	1,700.00			40.00
Johnson	1,900.00	1,200.00		40.00
Jones	1,700.00	1,104.96		99.86
Keokuk	1,800.00	1,050.00	265.50	28.44
Kossuth	1,900.00	1,200.00		88.60
Lee	2,600.00	1,300.00		87.74
Linn	2,500.00	1,700.00	1,872.75	158.52
Louis	1,600.00	800.00		50.69

TABLE NO. 9—PART I—Continued

Counties	Salary of Recorder	Salary of Deputy	Other clerical help	Postage, etc.
Lucas	\$ 1,700.00	\$ 850.00		\$ 11.83
Lyon	1,699.92	960.00		32.62
Madison	1,700.00	880.00		21.94
Mahaska	1,900.00	955.00		116.73
Marion	1,800.00	1,080.00		91.49
Marshall	2,000.00	1,080.00		50.46
Mills	1,700.00	5.00		31.00
Mitchell	1,600.00	25.98	\$ 35.00	31.88
Monona	1,700.00	950.00	4.90	
Monroe	1,800.00	949.92		13.05
Montgomery	1,700.00	817.38	35.00	38.31
Muscatine	1,899.96	1,020.00		24.85
O'Brien	1,700.00	900.00		56.70
Osceola	1,600.00	960.00		40.99
Paga	1,800.00	960.00		58.48
Palo Alto	1,700.00	1,080.00		51.24
Plymouth	2,900.00	1,320.00		41.18
Pocahontas	1,700.00	1,025.00	29.60	64.85
Polk	3,099.96	2,014.80	12,390.06	136.18
Pottawattamie	2,400.00	1,610.00	2,309.92	120.00
Poweshiek	1,700.00	1,200.00		67.94
Ringgold	1,600.00	800.00		36.41
Sac	1,700.00	1,080.00		42.17
Scott	2,500.00	2,249.54	1,073.50	90.90
Shelby	1,700.00	1,200.00		17.75
Sioux	1,899.96	1,200.00	98.80	114.68
Story	1,800.00	900.00	140.77	117.61
Tama	1,800.00	1,500.00	7.50	47.70
Taylor	1,700.00	850.00		27.25
Union	1,700.00	1,020.00		29.00
Van Buren	1,600.00	850.00		23.59
Wapello	2,100.00	1,015.00		26.00
Warren	1,700.00	1,020.00	17.75	14.00
Washington	1,800.00	1,080.00	74.25	13.40
Wayne	1,700.00	850.00		13.00
Webster	2,100.00	1,500.00	583.66	11.13
Winnebago	1,600.00	840.00		50.61
Winnesiek	1,800.00		200.00	30.00
Woodbury	3,100.00	3,862.00	3,177.25	72.06
Worth	1,500.96		452.75	43.53
Wright	1,800.00	1,200.00		51.87
Total	\$180,099.69	\$96,063.53	\$32,665.06	\$5,101.12



TABLE NO. 9

County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1922

## PART II

Counties	Total cost office	Fees collected	Net cost of office	Net Profit of office
Adair	\$2,427.89	\$1,408.15	\$1,019.74	
Adams	1,600.00	789.90	810.10	
Allamakee	1,745.00	1,059.35	685.65	
Appanoose	3,873.77	2,097.45	1,776.32	
Audubon	2,426.00	1,315.75	1,110.25	
Benton	2,845.37	1,968.65	876.72	
Black Hawk	5,529.95	5,092.50	237.45	
Boone	3,121.95	2,167.90	854.05	
Bremer	2,065.87	789.90	1,275.97	
Buchanan	2,605.50	1,477.20	1,128.30	
Buena Vista	2,759.54	1,833.85	925.69	
Butler	2,536.40	1,143.85	1,392.55	
Calhoun	2,981.87	2,139.60	842.27	
Carroll	2,746.70	1,224.80	1,521.90	
Cass	2,878.25	2,369.25	509.00	
Cedar	1,859.10	1,108.70	750.40	
Cerro Gordo	5,269.55	4,369.30	900.25	
Cherokee	2,935.34	1,345.05	1,590.29	
Chickasaw	2,688.19	1,222.90	1,465.29	
Clarke	2,407.07	1,220.80	1,177.17	
Clay	2,527.62	2,175.85	351.77	
Clayton	2,919.73	1,117.40	1,802.33	
Clinton	4,753.25	2,968.00	1,785.25	
Crawford	5,323.44	1,630.10	3,693.34	
Dallas	1,148.73	2,114.65	1,065.92	
Davis	2,821.45	1,126.85	1,694.60	
Decatur	2,807.90	1,653.25	1,154.65	
Delaware	2,636.40	1,408.30	1,228.10	
Des Moines	3,157.00	1,825.70	1,331.30	
Dickinson	2,281.54	1,590.40	891.14	
Dubuque	5,092.05	2,841.05	2,251.00	
Emmet	2,588.85	1,576.00	1,012.85	
Fayette	2,940.97	1,179.50	1,761.47	
Floyd	2,835.50	1,358.95	1,476.55	
Franklin	2,574.30	1,485.45	1,088.85	
Fremont	2,636.40	1,549.60	986.80	
Greene	2,636.98	1,537.15	1,099.83	
Grundy	1,706.80	1,071.85	634.95	
Guthrie	2,889.85	1,895.80	994.05	
Hamilton	2,893.00	1,741.75	1,151.25	
Hancock	2,551.52	1,946.90	604.62	
Hardin	3,187.82	1,961.90	1,225.92	
Harrison	3,056.14	2,371.85	684.29	
Henry	2,605.66	1,049.40	1,556.26	
Howard	1,871.90	1,050.15	821.75	
Humboldt	2,488.29	1,353.95	1,134.34	
Ida	2,409.77	1,100.70	1,309.07	
Iowa	2,916.36	1,419.00	1,497.36	
Jackson	2,847.53	985.20	1,862.33	
Jasper	3,047.06	2,112.55	934.51	
Jefferson	1,740.00	1,066.50	673.50	
Johnson	3,140.00	2,167.75	972.25	
Jones	2,904.82	1,025.00	1,879.82	
Keokuk	2,113.94	1,384.80	729.14	
Kossuth	3,349.02	2,713.80	635.22	
Lee	4,732.74	2,478.20	2,254.54	
Linn	6,231.27	7,105.60	\$874.33	
Louis	2,450.69	1,166.20	1,284.49	

TABLE NO. 9—PART II—Continued

Counties	Total cost office	Fees collected	Net cost of office	Net Profit of office
Lucas	\$ 2,561.83	\$ 991.55	\$ 1,570.28	
Lyon	2,692.54	1,508.40	1,184.14	
Madison	2,601.94	1,644.00	957.94	
Mahaska	2,971.73	2,048.75	922.98	
Marion	2,971.49	2,004.00	967.49	
Marshall	3,180.46	2,546.60	633.86	
Mills	1,726.00	1,305.35	420.65	
Mitchell	1,692.86	1,054.75	638.11	
Monroe	2,654.90	2,218.49	436.40	
Monroe	2,782.97	1,275.90	1,507.07	
Montgomery	2,590.69	1,561.15	1,029.54	
Muscatine	2,944.81	1,955.70	989.11	
O'Brien	2,656.75	1,561.85	1,094.85	
Osceola	2,440.99	1,183.30	1,257.69	
Page	2,811.24	2,461.25	349.99	
Palo Alto	2,838.48	1,575.75	1,262.73	
Plymouth	3,361.18	1,714.80	1,646.38	
Pocahontas	2,819.45	1,806.75	1,012.70	
Polk	17,641.00	21,041.20	\$ 3,400.20	
Pottawattamie	6,439.92	7,284.60	844.68	
Poweshiek	2,967.94	1,942.35	1,025.59	
Ringgold	2,436.41	1,453.60	982.81	
Sac	2,822.17	1,295.65	1,526.52	
Scott	6,914.24	6,448.21	466.03	
Shelby	2,917.75	1,234.30	1,683.45	
Sioux	3,313.44	1,776.30	1,537.14	
Story	3,068.38	3,100.85	45.47	
Tama	3,355.20	1,557.85	1,797.35	
Taylor	2,577.28	1,475.05	1,102.23	
Union	2,749.00	1,745.25	1,003.75	
Van Buren	2,473.59	1,048.30	1,425.29	
Wapello	3,141.00	2,334.00	807.00	
Warren	2,751.75	1,689.80	1,061.95	
Washington	2,967.65	1,483.85	1,483.80	
Wayne	2,563.00	1,231.05	1,331.95	
Webster	4,194.79	3,684.65	510.14	
Winnebago	2,490.61	1,397.60	1,093.01	
Winnesiek	2,020.00	1,013.25	1,006.75	
Woodbury	10,211.40	11,197.45	986.05	
Worth	2,076.24	991.60	1,084.64	
Wright	3,051.87	1,736.65	1,315.22	
Total	\$313,958.40	\$213,064.11	\$107,045.02	\$6,150.73

TABLE NO. 10

County Attorneys: Salaries and Expense and Total Cost of Office for the Year 1922

## PART I

Counties	Salary of attorney	Per cent on fines	Fee on school fund foreclosure	Total compensation of county attorney
Adair	\$1,100.00	\$142.50		\$1,242.50
Adams	1,100.00	187.92		1,287.92
Allamakee	1,400.00			1,400.00
Appanoose	1,700.00	126.50		1,826.50
Audubon	1,100.00	290.00		1,390.00
Benton	1,400.00	84.00		1,484.00
Black Hawk	2,500.00	886.35	* \$1,350.00	4,736.35
Boone	1,700.00	121.50		1,821.50
Bremner	1,392.92	35.50		1,428.42
Buchanan	1,400.00	401.20		1,801.20
Buena Vista	1,050.00			1,050.00
Butler	1,400.00	372.24		1,772.24
Calhoun	1,400.00	79.50		1,479.50
Carroll	1,400.00	79.74		1,479.74
Cass	1,400.00	80.50		1,480.50
Cedar	1,400.00	56.10		1,456.10
Cerro Gordo	1,400.00	1,012.41		2,412.41
Cherokee	1,400.00	348.95		1,748.95
Chickasaw	1,400.00	451.10		1,851.10
Clarke	1,100.00	74.00		1,174.00
Clay	1,400.00	55.00		1,455.00
Clayton	1,700.00	180.00		1,880.00
Clinton	2,200.00	612.05		2,812.05
Crawford	1,400.00	236.78		1,636.78
Dallas	1,700.00	210.50		1,910.50
Davis	1,100.00	5.00		1,105.00
Decatur	1,400.00	50.00		1,450.00
Delaware	1,400.00	207.90		1,607.90
Des Moines	2,050.00	1,233.50		3,283.50
Dickinson	1,010.00	87.74		1,097.74
Dubuque	2,500.00	204.08		2,704.08
Emmet	1,100.00	176.00		1,276.00
Fayette	1,700.00	43.47		1,743.47
Floyd	1,400.00	394.10		1,794.10
Franklin	1,400.00	744.40		2,144.40
Fremont	1,400.00	60.80		1,460.80
Greene	1,400.00	99.50		1,499.50
Grundy	1,100.00	77.87		1,177.87
Guthrie	1,400.00	226.00		1,626.00
Hamilton	1,392.92	71.50		1,464.42
Hancock	1,100.00	250.82		1,350.82
Hardin	1,400.00			1,400.00
Harrison	1,400.00			1,400.00
Henry	1,400.00			1,400.00
Howard	1,100.00	175.00		1,275.00
Humboldt	1,069.92	240.30		1,310.22
Ida	1,069.96	80.50		1,150.46
Iowa	1,400.00	109.30		1,509.30
Jackson	1,400.00	23.50		1,423.50
Jasper	1,700.00	299.33		1,999.33
Jefferson	1,400.00	112.45		1,512.45
Johnson	1,700.00	127.37		1,827.37
Jones	1,399.92	339.50		1,739.42
Keokuk	1,400.00	213.20		1,613.20
Kossuth	1,700.00	473.44		2,173.44
Lee	2,500.00	86.34		2,586.34
Lincoln	3,000.00	712.21		3,712.21
Louis	1,100.00	105.00		1,205.00

TABLE NO. 10—PART I—Continued

Counties	Salary of attorney	Per cent on fines	Fee on school fund foreclosure	Total compensation of county attorney
Loess	\$ 1,400.00	\$ 70.00		\$ 1,470.00
Lyon	1,499.92	9.00		1,508.92
Madison	1,400.00	62.20		1,462.20
Mahaska	1,736.00	250.00		1,986.00
Marion	1,400.00	95.00		1,495.00
Marshall	1,700.00	160.39		1,860.39
Mills	1,400.00	110.00		1,510.00
Mitchell	1,100.00	80.18		1,180.18
Monona	1,400.00	92.85		1,492.85
Monroe	1,400.00	203.65		1,603.65
Montgomery	1,400.00	148.00		1,548.00
Muscatine	1,700.00	247.45		1,947.45
O'Brien	1,400.00		\$ 107.50	1,507.50
Oceola	1,100.00	86.50		1,186.50
Pago	1,400.00	117.50		1,517.50
Palo Alto	1,400.00	80.50		1,480.50
Plymouth	1,400.00	410.00		1,810.00
Pocahontas	1,400.00	147.00		1,547.00
Polk	3,000.00	1,320.60		4,320.60
Pottawattamie	3,000.00	1,165.71		4,165.71
Poweshuk	1,400.00	161.40		1,561.40
Ringgold	1,100.00	182.48		1,282.48
Saunders	1,400.00			1,400.00
Scott	3,000.00	283.65		3,283.65
Shelby	1,400.00			1,400.00
Sioux	1,700.00			1,700.00
Story	1,600.00			1,600.00
Tama	1,400.00	135.53		1,535.53
Taylor	1,400.00	10.20		1,410.20
Union	1,400.00	125.60		1,525.60
Van Buren	1,100.00	92.11		1,192.11
Wapello	2,000.00	50.00		2,050.00
Warren	1,400.00			1,400.00
Washington	1,400.00	155.40		1,555.40
Wayne	1,400.00	90.53		1,490.53
Webster	1,999.92	1,177.12		3,177.04
Winnebago	1,100.00	106.75		1,206.75
Winneshek	1,400.00	57.50		1,457.50
Woodbury	3,000.00			3,000.00
Woodworth	1,000.00	83.30		1,083.30
Wright	1,399.92	76.20		1,476.12
Total	\$150,641.94	\$20,488.76	\$1,457.50	\$172,588.20

\* Attorney fees taxed in criminal cases.



TABLE NO. 10

County Attorneys: Salaries and Expense and Total Cost of Office for the Year 1922

## PART II

Counties	Assistant county attorney	Postage	Amount paid assistant counsel	Miscellaneous expense including office rent	Total cost of office
Adair		\$3.00		\$123.79	\$1,369.29
Adams				5.50	1,293.42
Allamakee			\$50.00	516.15	1,995.16
Appanoose				349.82	2,186.32
Audubon				134.06	1,524.06
Beaumont		2.00	414.67	1,499.16	1,900.67
Black Hawk	\$2,300.00		2,000.00	82.82	1,904.32
Boone				375.36	1,898.45
Bremner		37.67	50.00	279.41	2,080.61
Buchanan				971.81	2,061.56
Buena Vista				142.89	3,352.75
Butler			613.70	146.90	1,859.80
Calhoun	125.00	108.40		346.35	1,851.32
Carroll		25.23		204.35	1,718.82
Cass		33.67		142.89	1,707.92
Cedar		32.94	75.00	1,071.88	7,006.21
Cerro Gordo	1,055.92	30.00	2,089.00	606.94	2,529.48
Cherokee	97.65	41.24	35.00	259.25	2,143.35
Chickasaw			442.00	320.92	3,124.92
Clarke			1,630.00	1,366.58	2,844.76
Clay		23.18		464.40	3,251.40
Clayton			907.00	55.21	10,727.49
Clinton	375.00		7,485.23	40.30	1,703.08
Crawford		20.00		300.06	2,344.30
Dallas		33.74		421.64	1,540.19
Davis		13.55		140.73	1,815.48
Decatur		15.00	200.00	1,472.56	3,065.49
Delaware				336.01	4,039.51
Des Moines			470.00	65.74	1,163.48
Dickinson					4,856.68
Dubuque	1,500.00	6.00	646.90	199.38	4,811.18
Emmet		5.50		682.33	2,447.57
Fayette		21.75		440.00	2,234.10
Floyd				352.30	2,496.70
Franklin				354.51	2,340.41
Fremont	505.00			654.93	2,656.25
Greene		53.00	448.82	25.07	1,202.94
Grunder				180.00	1,910.79
Guthrie		104.79		99.47	1,604.89
Hamilton			35.00		1,601.33
Hancock		12.00	238.71		1,900.00
Hardin			500.00	38.85	1,835.73
Harrison		26.88	370.00	51.63	1,494.99
Henry		43.36		170.01	1,506.98
Howard	40.00	21.92		620.67	1,970.84
Humboldt		9.95		244.50	1,424.96
Ia				977.29	4,053.63
Iowa		32.98	1,499.96	325.64	1,841.41
Jackson	25.00	5.00		782.50	3,585.51
Jasper		109.23	784.45		1,535.55
Jefferson		23.10		405.00	2,382.37
Johnson	150.00			356.29	2,065.71
Jones				453.48	3,707.18
Keokuk		40.50	1,600.00		2,666.88
Kossuth		20.00		473.44	
Lea	1,000.00	197.10		1,532.77	5,326.21
Linn	1,310.00	32.50		1,569.56	6,964.27
Louis			750.00	137.50	2,062.50

TABLE NO. 10—PART II—Continued

Counties	Assistant county attorney	Postage	Amount paid assistant counsel	Miscellaneous expense including office rent	Total cost of office
Lucas			\$ 425.00	\$ 291.72	\$ 2,186.72
Lyon			271.82		1,680.74
Madison			123.81	214.37	1,800.38
Mahaska		\$ 33.00	790.00		2,809.00
Marion	\$ 576.76			389.82	2,451.58
Marshall			151.66	925.50	2,938.55
Mills			400.00	158.34	2,068.34
Mitchell		40.00	10.00	25.49	1,255.67
Monona	145.00			150.00	1,787.85
Monroe				144.00	1,747.65
Montgomery				44.78	1,502.78
Muscatine		10.00	125.00	9.75	2,002.20
O'Brien				214.14	1,721.64
Osceola		12.50		226.64	1,435.64
Pace		23.92	5,225.00	772.93	7,539.35
Palo Alto		79.13	1,000.00	296.86	2,836.49
Plymouth			191.84		2,001.84
Pocahontas	185.00	11.41		367.38	2,110.79
Polk	4,183.38		2,735.10	1,000.07	12,439.15
Pottawattamie	1,500.00	40.00		1,365.00	7,070.71
Pottawatomie				451.21	2,012.61
Pottawatomie				20.35	1,425.21
Ringgold		22.20	100.00	403.45	2,033.62
Sac			230.17	955.44	7,269.09
Scott	3,000.00	30.00		60.21	1,485.21
Shelby		46.51	25.00	150.00	1,807.21
Sioux				621.85	2,335.63
Story		22.00		908.62	2,886.15
Tama		2.00	440.00	183.55	1,793.75
Taylor	200.00			3,102.86	540.00
Union		37.26		1,192.11	
Van Buren				649.82	2,879.85
Wapello		25.03	155.00		1,771.02
Warren		2.00	369.02		1,834.00
Washington			268.60		1,601.31
Wayne	112.78	28.00		1,358.91	4,545.95
Webster		10.00		79.20	1,333.52
Winneshiek		47.57		4,364.32	
Woodbury		26.00	2,886.82	2,268.18	11,013.15
Worth	4,000.00		1,744.97	321.05	1,600.97
Wright		21.98	350.00	56.46	1,904.56
Total	\$22,441.49	\$1,856.60	\$43,439.87	\$38,318.85	\$278,645.91

TABLE NO. 11

County Engineers and County Coroners: Salaries and Expense of Office for the Year 1922

## PART I

Counties	Engineer				
	Salary of Engineer and assistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Adair	\$3,500.00				\$8.80
Adams	2,864.54				
Albany	2,918.77	\$1,231.17			7.00
Appanoose	2,216.33	887.25			
Audubon	2,181.50				6.00
Benton	2,342.00	847.36	\$20.61	\$40.70	31.68
Black Hawk	8,966.15	1,706.10	20.02	30.53	561.47
Boone	8,343.30	2,144.16			45.56
Bruner	4,966.01		171.42		369.51
Bushman	4,335.55	1,185.93			
Burns Vista	3,535.01	1,747.30			13.49
Butler	3,361.22	578.90			151.84
Calhoun	4,043.01	779.85			
Carroll	3,528.50	1,215.85		8.10	71.41
Cass	2,567.12				207.59
Cedar	2,476.19	336.50	2.88		
Cerro Gordo	6,576.25	1,249.40			190.34
Cherokee	4,824.61	857.28	35.44	62.84	14.85
Chickasaw	5,052.73	1,268.55		28.75	105.89
Clarke	2,571.80	476.09			26.29
Clay	5,838.28	1,572.29			338.07
Clayton	2,976.41	1,047.50			
Clinton	6,319.00	1,226.60	72.55	126.80	
Crawford	4,852.02	146.98			124.71
Dallas	11,131.71	3,067.98	2.25	336.84	189.47
Davis	3,383.14				
Decatur	4,099.24	492.39			96.40
Delaware	2,845.90	490.78			6.70
Des Moines	3,900.00		26.37	24.85	
Dickinson	2,930.56	738.00			3.05
Dubuque	5,844.50	918.97			143.74
Emmet	5,888.25				4.20
Fayette	5,084.43	304.50			588.94
Floyd	4,173.67		11.80	8.95	148.38
Franklin	7,124.63	213.80		3,549.13	521.54
Fremont	2,543.75	416.50			
Greene	4,414.68	1,601.40	15.52	9.00	5.25
Grundy	4,387.57	531.60			29.27
Hall	2,679.41	1,173.88			17.49
Hamilton	3,451.75	1,180.40			156.15
Hancock	3,172.55				
Hardin	6,872.07	240.55			
Harrison	2,034.40		760.41		
Henry	2,000.00				
Howard	3,529.65	496.20	57	12.09	70.45
Humboldt	5,324.76	1,345.26			19.76
Ia	2,687.70	669.44		15.00	
Iowa	4,876.00		2,301.51		213.71
Jackson	1,545.99				
Jasper	4,845.15	1,273.34			31.00
Jefferson	4,000.00				28.00
Johnson	7,110.65		49.10	33.60	414.13
Jones	2,400.00	457.91			
Keokuk	2,259.98	25.00			
Kimberly	7,382.95	1,591.31		18.75	11.65
Lee	3,360.00	236.49	35.54		20.91
Linn	6,525.65	1,776.19			796.97
Louis	2,808.72	737.82			

TABLE NO. 11—PART I—Continued

Counties	Engineer				
	Salary of Engineer and assistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Loras	\$ 1,783.87				
Lyon	4,334.67	\$ 980.21			\$ 342.33
Madison	2,836.60	481.65			
Mahaska	3,465.70	280.96			114.60
Marion	2,698.69				
Marshall	7,529.36	1,233.94			166.63
Mills	2,611.30	1,064.92			
Mitchell	3,363.04	722.18	\$ 91.75		27.68
Monona	2,800.00		1,251.53		
Monroe	1,891.65	535.27			66.44
Montgomery	3,377.07		12.64		245.43
Muscatine	4,246.70				16.50
O'Brien	5,134.80	106.37			45.82
Oswego	2,302.53		431.55	\$ 26.50	42.86
Pack	6,723.36	255.97			6.85
Palo Alto	3,342.30	678.00	10.12	9.93	65.35
Plymouth	3,677.15	1,345.12		149.95	322.46
Pocahontas	2,026.89	1,075.02	108.08		51.00
Polk	15,888.60	2,957.21	28.10	16.50	835.18
Pottawattamie	5,947.00	390.13			9.20
Poweshiek	3,961.50	643.25			
Ringgold	1,389.00	239.96			81.85
Sac	3,465.38	467.72			159.00
Scott	12,153.20				28.40
Shelby	3,320.30	521.06			464.47
Siou	5,020.00	969.96			81.61
Story	4,110.90	1,094.40			
Tama	3,300.00	1,243.30	4.24	3.15	165.94
Taylor	3,410.50				
Union	2,250.00	128.05			84.82
Van Buren	2,375.74	1,863.84	42.00		15.30
Wapello	1,522.37	385.58			141.03
Warren	3,724.86	470.36			
Washington	3,341.45	326.06			35.48
Wayne	2,508.50	799.56			
Webster	6,058.88	1,614.88	6.11	6.50	41.99
Winnebago	3,246.24		548.40		38.71
Winnesiek	4,542.20	1,080.26	95.44		171.26
Woodbury	2,310.76	1,083.36	1,534.80		227.71
Worth	2,437.92	815.50			4.85
Wright	7,791.86	953.52	326.16	6.60	199.03
Total	\$432,292.32	\$67,492.27	\$8,016.91	\$4,541.06	\$9,949.76



TABLE NO. 11

County Engineers and County Coroners: Salaries and Expense of Office for the Year 1922

## PART II

Counties	Engineer			County coroners' compensation for the year 1922
	Miscellaneous	Total	Drainage engineer	
Adair	\$915.80	\$4,424.00		
Adams		2,864.54		\$10.00
Allamore		4,156.94	\$57.98	136.02
Appanoose		3,103.58		303.15
Audubon	58.86	2,226.36	3,747.00	26.45
Benton	19.32	3,301.67		79.00
Black Hawk	19.40	11,323.77	3,648.05	59.10
Boone		10,833.02		92.20
Bremer	23.36	5,560.30		295.33
Buchanan	20.00	5,541.48		83.20
Buena Vista	20.12	4,439.92	1,338.68	40.00
Butler	365.73	4,457.99		7.40
Calhoun		4,822.86		154.65
Carroll	6.50	4,830.36	3,000.52	47.15
Cass	10.98	2,785.69		22.00
Cedar	28.45	2,844.03		168.45
Cerro Gordo	11.01	8,027.00	18,024.77	20.50
Cherokee	99.00	5,894.02		48.20
Chickasaw	27.53	6,573.45		63.40
Clarke	26.81	2,113.99		42.45
Clay		7,748.54	3,456.50	509.40
Clayton	25.44	4,049.35		47.00
Clinton	2.53	7,738.48	1,513.55	49.30
Crawford	50.00	5,173.78	1,537.39	45.45
Dallas	95.12	14,823.37	2,425.40	27.50
Davis	14.02	3,397.16	1,169.44	13.50
Decatur	356.15	4,953.18	1,381.60	91.60
Delaware	5.20	4,371.48		373.60
Des Moines	1.00	3,952.22	2,880.20	23.20
Dickinson	26.39	3,698.00	2,861.38	33.70
Dubuque	123.93	7,031.14		20.90
Emmet	9.20	5,936.05	1,219.18	82.10
Fayette	49.32	6,027.19		98.45
Floyd	110.52	4,452.72	4,579.38	20.90
Franklin	1,002.41	12,411.51	6,532.66	20.90
Fremont	3.00	3,962.25	4,020.80	20.90
Greene	3.94	6,133.79	3,897.90	20.90
Grundy		4,948.44	314.70	20.90
Guthrie	125.30	3,996.08	175.29	20.90
Hamilton	60.73	4,849.03	4,458.90	20.90
Hancock	704.08	3,876.03	7,918.79	20.90
Hardin	2.00	7,114.62	4,951.16	20.90
Harrison	20.07	2,814.88		20.90
Henry	2.62	2,010.94		20.90
Howard	36.25	1,142.21	769.45	20.90
Humboldt	37.03	6,726.81	2,202.02	20.90
Ida	3.26	3,405.40		20.90
Iowa	29.38	7,422.60	3,605.24	20.90
Jackson	881.11	2,427.10		20.90
Jasper		6,149.49	807.50	20.90
Jefferson		4,038.00		20.90
Johnson	27.80	7,664.58		20.90
Jones	6.55	2,864.45		20.90
Keokuk	32.60	2,317.58		20.90
Kossuth	24.18	9,028.84	25,115.80	20.90
Lake	119.58	3,772.43	1,147.61	20.90
Linn	183.44	9,252.16		20.90
Linn	7.28	3,663.79	1,464.70	20.90

TABLE NO. 11—PART II—Continued

Counties	Engineer			County coroners' compensation for the year 1922
	Miscellaneous	Total	Drainage engineer	
Lucas	\$ 28.74	\$ 1,812.61		\$ 32.30
Lyon	57.28	5,714.49		26.10
Madison	14.30	3,332.55	\$ 224.50	62.95
Mahaska		3,888.46		194.25
Marion		3,068.69		296.60
Marshall	102.25	9,032.18	187.50	10.30
Mills	13.19	3,689.41	1,885.71	82.40
Mitchell		4,204.65	3,046.74	28.20
Monona	119.78	4,171.31	7,210.22	334.85
Monroe		2,483.36		18.30
Montgomery	36.18	3,671.32	1,112.58	64.75
Muscatine	53.83	4,317.03	2,754.88	57.05
Muskegon		5,286.99	52.27	36.60
O'Brien	14.20	2,717.64	3,739.04	121.00
Oceola		4,407.25	4,096.14	18.00
Palo Alto	421.07	7,407.25	3,212.41	34.00
Plymouth	123.43	7,618.11		
Pocahontas	2.64	8,260.99	4,308.37	2,098.30
Polk		19,428.23	5,708.30	632.40
Pottawattamie		5,446.33	11,777.44	22.60
Poweshiek	13.36	4,558.11	1,489.52	32.20
Ringgold	103.06	1,963.87	314.50	8.85
Sac		6,262.11	832.71	1,985.24
Scott	20.65	12,202.25		14.50
Shelby	40.55	4,356.28	3,127.55	
Sioux	25.10	6,126.67		
Story	158.48	5,373.78	4,403.40	25.00
Tama	210.00	4,928.63		5.00
Taylor	17.15	3,427.65	883.00	120.00
Union	70.28	2,533.15		
Van Buren		4,326.88		494.55
Wapello	58.58	2,107.56	4,118.48	266.95
Warren	14.00	4,209.22	523.00	241.45
Washington	52.27	3,755.26		75.25
Wayne	63.76	3,571.82		359.15
Webster	20.53	7,748.89	1,299.22	68.25
Winnebago	145.41	3,978.76		15.50
Winneshek		5,889.26		686.35
Woodbury		10,156.63	1,948.69	
Worth	51.92	3,310.19	1,882.45	139.45
Wright	7.82	9,284.99	9,640.32	
Total	\$7,990.29	\$50,282.61	\$196,792.83	\$13,693.98

TABLE NO. 12

County Home: Inventory and Expenditures for the Year 1922

## PART I

Counties	No. acres	No. poor	No. insane	Total number inmates	Value of land	Value of buildings
Adair	160	9		9	\$32,000.00	\$11,000.00
Adams	160	7		7	32,000.00	8,000.00
Allamakee	206	12	35	47	50,000.00	
Appanoose	220	20		20	40,000.00	10,000.00
Auburn	193	2		2	32,810.00	5,810.00
Benton	210	27		27	40,200.00	80,000.00
Black Hawk	280	56	36	92	58,800.00	49,875.00
Boone	232	18	44	62	32,100.00	114,000.00
Bremer	280	17	20	37	35,000.00	25,000.00
Buchanan	226	20	14	34	35,300.00	72,275.00
Burns Vista	200	5	5	10	40,000.00	8,000.00
Butler	160	23		23	32,000.00	20,250.00
Calhoun	320	9		9	96,000.00	45,000.00
Carroll	124	9		9	37,000.00	6,000.00
Cass	166	9		9	41,300.00	8,500.00
Cedar	200	31	19	50	50,000.00	58,000.00
Cerro Gordo	292	18	15	33	68,600.00	31,500.00
Cherokee	200	14		14	32,000.00	10,000.00
Chickasaw	160	10		10	24,000.00	33,400.00
Clarke	160	6		6	23,200.00	
Clay	260	9		9	48,500.00	15,000.00
Clayton	240	30		30	25,400.00	24,030.00
Clinton	200	61	39	100	30,000.00	35,000.00
Crawford	76	15		15	13,000.00	16,890.00
Dallas	535	18	28	46	64,200.00	34,400.00
Davis	317		22	22	30,000.00	22,525.00
Deaatur	240	23		23	36,000.00	27,435.00
Delaware	240	11	8	19	19,000.00	30,000.00
Des Moines	257				61,700.00	98,700.00
Dickinson	120	5	2	7	24,000.00	10,000.00
Dubuque	240	60		60	36,000.00	25,000.00
Emmet	220	5		5	44,000.00	6,000.00
Fayette	458	22	50	72	59,540.00	42,994.37
Floyd	240				28,540.00	10,110.65
Franklin	240	6		6	52,000.00	
Fremont	244	17		17	32,452.00	28,825.00
Greene	240	6		6	41,520.00	25,000.00
Grundy	160	1	4	5	40,000.00	13,700.00
Guthrie	260	8	27	35	23,400.00	6,000.00
Hamilton	240	8		8	86,000.00	
Hancock	200	8	20	28	48,000.00	24,650.00
Hardin	143	8		8	22,880.00	10,550.00
* Harrison						
Henry	190	26	5	31	24,000.00	24,575.00
Howard	80	9		9	12,000.00	5,200.00
Humboldt	160	3		3	45,000.00	15,000.00
† Ida						
Iowa	337	28		28	67,450.00	44,000.00
Jackson	440	35	25	60	66,000.00	54,000.00
Jasper	200	40	4	44	23,000.00	17,500.00
Jefferson	231	34	20	54	140,000.00	
Johnson	327	21	47	68	65,000.00	20,000.00
Jones	306	19	26	45	35,000.00	50,000.00
Keokuk	240	22		22	35,000.00	10,000.00
Kossuth	240	11		11	42,000.00	
Lee	243	35	30	65	29,231.25	57,611.00
Linn	320				72,000.00	175,000.00
Louis	326	23	5	28	49,012.50	24,975.00

TABLE NO. 12—PART I—Continued

Counties	No. acres	No. poor	No. insane	Total number inmates	Value of land	Value of buildings
Lucas	203	16	15	31	\$ 39,270.00	\$ 31,000.00
† Lyon						
Madison	257	19	2	21	46,400.00	41,900.00
Malaska	320	20		20	40,000.00	20,000.00
Marion	276	19	3	22	48,000.00	
Marshall	400	23	83	86	144,000.00	40,600.00
Mills	200	10		10	50,000.00	10,000.00
Mitchell	72	2	1	3	10,800.00	5,000.00
Monona	120	6		6	15,000.00	12,000.00
Monroe	200	32	3	35	30,000.00	13,175.00
Montgomery	160	8	25	33	24,000.00	20,600.00
Muscatine	160	30	20	50	32,000.00	40,475.00
O'Brien	331	6	11	17	74,610.00	42,550.00
† Osceola						
Page	170	20		20	55,250.00	36,750.00
Palo Alto	160	5		5	48,000.00	
Plymouth	280	12		12	56,000.00	13,460.00
Pocahontas	343	4	10	14	111,000.00	47,400.00
Polk	495	86	153	239	223,700.00	252,500.00
Pottawattamie	240	40		40	48,000.00	22,323.00
Poweshiek	80	15	13	28	18,000.00	30,600.00
Ringgold	240	5		5	30,000.00	31,098.92
Sac	160	5		5	27,200.00	
Scott	190	102		102	47,500.00	82,517.00
Shelby	167	6		6	44,000.00	8,000.00
Sioux	115	8	18	26	19,000.00	15,000.00
Story	328	9	40	49	90,200.00	96,890.00
Tama	232	26	14	40	58,000.00	96,890.00
Taylor	320	9	3	12	35,200.00	28,400.00
Union	243	7	20	27	12,175.00	25,000.00
Van Buren	402	13		13	50,370.00	
Wapello	328	43	41	84	65,600.00	87,000.00
Warren	340	15		15	34,000.00	7,125.00
Washington	141	8	42	50	35,000.00	60,000.00
Wayne	240	9	19	28	42,000.00	34,000.00
Webster	280	33	45	78	70,000.00	101,500.00
Winneshago	90	8		8	14,850.00	8,308.79
Winnebuck	240	13	30	43	24,000.00	72,800.00
Woodbury	221	70		70	45,000.00	185,000.00
Worth	160	7		7	28,000.00	
Wright	320				64,000.00	2,500.00
Total	22,462	1,738	1,211	2,949	\$4,351,860.75	\$3,218,113.73

\* County home leased

† No county home

† Farm leased



TABLE NO. 12—PART II—Continued

TABLE NO. 12  
County Home: Inventory and Expenditures for the Year 1922

## PART II

Counties	Total value	Inventory Jan. 1, 1922	Expenditures for the year	Receipt above expenditures	Total
Adair	\$43,000.00	\$3,542.05	\$3,738.08	\$ 2,170.11	\$9,450.24
Adams	40,000.00	4,488.95	3,213.07	7,702.02	27,941.54
Allamore	50,000.00	13,744.20	14,187.34		
Appanoose	50,000.00				
Audubon	38,620.00	3,784.75	2,899.15	1,324.49	8,008.39
Benton	120,200.00	15,849.85	9,931.26	25,781.11	
Black Hawk	108,075.00	25,574.15	19,657.90	45,232.05	
Boone	146,100.00	5,000.00	26,667.39	31,667.39	
Bremer	58,000.00	17,279.30	12,847.06	30,126.36	
Buchanan	107,175.00	15,387.58	10,941.99	26,329.57	
Buena Vista	48,000.00	10,069.75	9,427.25	19,497.00	
Butler	52,250.00	9,364.00	8,119.45	17,483.45	
Calhoun	141,000.00	15,340.50	10,562.26	2,858.74	28,761.50
Carroll	43,000.00	4,833.40	5,064.00	9,897.40	
Cass	49,800.00	7,359.25	3,635.64	2.35	10,997.24
Cedar	108,000.00	15,320.54	12,650.04	28,270.58	
Cerro Gordo	100,100.00	27,872.60	37,325.08	65,197.68	
Cherokee	42,000.00	6,679.70	4,239.54	444.52	11,363.76
Chickasaw	57,400.00	5,027.30	8,279.40	13,306.70	
Clarke	23,200.00	4,464.85	2,397.47	3,023.34	8,885.66
Clay	63,500.00	11,062.59	6,715.03	735.00	19,052.62
Clayton	49,430.00	14,922.10	6,755.06	21,677.16	
Clinton	95,000.00	15,015.00	16,363.83	31,378.83	
Crawford	29,800.00	4,149.50	5,483.69	9,633.19	
Dallas	98,600.00	14,916.54	13,549.07	3,441.48	31,907.09
Davis	52,525.00		12,092.78	12,092.78	
Decatur	63,435.00	8,831.00	6,035.45	14,866.45	
Delaware	49,000.00	12,049.11	9,021.73	19,450.84	
Des Moines	169,400.00	19,981.55	19,181.93	39,133.48	
Dickinson	34,000.00	3,402.14	7,047.29	10,449.43	
Dubuque	59,500.00	13,517.00	11,696.80	25,213.80	
Emmet	50,000.00	5,342.68	3,211.12	8,553.80	
Fayette	102,234.37	23,220.20	23,220.73	46,656.83	
Floyd	38,650.65	8,323.90	9,701.25	18,025.15	
Franklin	52,000.00	9,668.00	8,811.55	4,106.04	22,585.59
Freemont	61,277.00	10,300.00	5,218.89	15,518.89	
Greene	66,600.00	8,734.95	6,521.67	15,256.62	
Grundy	53,700.00	5,903.00	4,061.06	9,964.06	
Guthrie	29,400.00	13,590.75	14,998.09	28,588.84	
Hamilton	86,000.00	12,638.02	11,761.34	24,399.36	
Hancock	72,650.00	11,146.00	6,090.68	17,236.68	
Hardin	33,430.00	3,950.15	3,974.70	3,974.85	
* Harrison					
Henry	48,575.00	7,567.20	8,085.15	15,652.35	
Howard	17,500.00	2,340.20	2,797.04	5,146.94	
Humboldt	60,000.00	7,268.00	5,126.15	12,396.15	
† Ida					
Iowa	111,450.00	23,052.85	11,547.49	34,600.34	
Jackson	120,000.00	16,421.94	12,476.60	29,898.54	
Jasper	40,500.00	19,766.25	13,137.97	23,914.22	
Jefferson	140,000.00	15,070.28	13,099.00	28,169.28	
Johnson	85,000.00	18,871.75	22,260.73	41,132.48	
Jones	85,000.00	5,296.60	13,736.47	19,133.07	
Keokuk	45,000.00	7,182.95	7,182.95	14,365.90	
Komuth	42,000.00	11,605.50	5,503.12	1,711.42	18,820.04
Lee	86,842.25	18,402.17	15,125.11	33,527.28	
Linn	247,000.00	23,959.90	33,166.64	57,126.54	
Louis	78,987.50	18,291.08	14,017.00	32,308.08	

Counties	Total value	Inventory Jan. 1, 1922	Expenditures for the year	Receipt above expenditures	Total
Lucas	\$ 70,270.00	\$ 8,912.21	\$ 5,541.04		\$ 14,453.25
† Lyons					
Madison	88,300.00	95,847.00	8,887.25	\$ 693.80	105,428.05
Malaska	60,000.00	16,640.37	15,326.64		31,976.01
Marion	48,000.00	4,720.95	5,732.31		10,511.40
Marshall	184,600.00	28,867.00	26,926.65	38.14	55,793.45
Mills	60,000.00	2,750.00	5,100.22		12,850.22
Mitchell	15,800.00	3,473.11	2,889.98		6,362.79
Monona	27,000.00	6,334.75	4,899.36		11,434.11
Monroe	43,175.00	9,010.95	5,485.99		14,496.94
Montgomery	44,900.00	7,638.50	9,061.39		16,099.89
Muscataine	72,475.00	13,576.85	8,919.11		22,496.16
O'Brien	117,160.00	14,314.00	10,111.30		24,423.30
† Oceola					
Page	95,000.00	9,754.10	7,235.90		16,990.00
Palo Alto	48,000.00	4,750.20	3,663.71		8,413.91
Plymouth	69,460.00	8,312.00	8,878.88		17,191.00
Pocahontas	158,400.00	18,430.00	11,460.88	.32	29,800.88
Polk	476,200.00	58,349.61	75,782.83		135,132.44
Pottawattamie	70,323.00	12,945.50	10,756.00		23,701.50
Poweshiek	48,600.00	11,952.05	9,506.00		21,458.08
Ringgold	61,098.22	6,469.25	4,460.90	1,174.96	12,135.11
Sac	27,200.00	8,805.00	6,792.16		15,597.16
Scott	130,017.00	27,636.00	29,527.63		57,163.63
Shelby	52,000.00	10,778.80	6,506.81	69.47	17,335.08
Sioux	34,000.00	4,612.70	9,541.75		41,706.96
Story	180,850.00	25,127.25	16,532.71		14,154.45
Tama	154,800.00	21,330.63	14,230.91		35,560.64
Taylor	63,600.00	12,222.00	11,247.33		23,469.33
Union	37,175.00	5,529.37	5,728.95		11,258.32
Van Buren	40,370.00	10,081.07	3,901.71		15,882.78
Wapello	152,600.00	15,403.00	14,603.27		39,996.27
Warren	41,125.00	10,970.00	9,433.95		20,403.95
Washington	55,000.00	10,812.75	16,417.16		27,229.91
Wayne	75,000.00	8,607.50	10,402.81		16,908.31
Webster	171,500.00	17,428.00	14,378.62		31,806.65
Winnebago	23,158.79	4,989.00	4,111.57		9,100.57
Winnebuck	90,800.00		10,969.98		10,969.98
Woodbury	220,000.00				
Worth	28,000.00	3,933.95	3,332.73		7,466.68
Wright	66,500.00		406.41	1,303.63	1,710.34
Total	\$7,569,974.48	\$1,171,225.99	\$1,026,693.65	\$22,118.11	\$2,220,037.15

\* County home leased

† No county home

† Farm leased

TABLE NO. 12

County Home: Expenditures for the Year 1922

## PART III

Counties	Sale of produce	Inventory Jan. 1, 1923	Net cost	Total	Cost per week per inmate
Adair	\$1,542.24	\$7,908.00		\$9,450.24	
Adams	1,205.84	6,489.75	\$6.43	7,702.02	\$ 0.02
Adams	1,961.84	14,338.00	11,441.70	27,941.54	4.68
Appanoose	1,977.80	6,030.50		8,008.30	
Audubon	4,316.26	17,878.82	3,586.03	25,781.11	2.56
Black Hawk	6,104.51	25,577.63	11,349.91	43,232.05	2.41
Benton	1,315.88	6,000.00	24,151.31	31,667.39	7.49
Brenner	5,913.95	15,647.30	11,465.11	30,126.36	5.95
Buchanan	3,587.93	15,043.28	7,698.38	26,329.57	4.35
Buena Vista	5,246.13	13,820.15	430.72	19,497.00	1.65
Butler	3,436.18	10,195.00	3,852.27	17,483.45	3.23
Calhoun	7,070.60	21,660.00		28,730.60	
Carroll	1,406.96	5,390.35	3,190.09	9,987.40	6.81
Cass	3,254.29	7,742.95	10,997.24	19,997.24	
Cedar	2,727.65	15,438.10	10,084.83	28,270.58	3.88
Corro Gordo	23,029.92	37,670.39	3,697.46	65,197.78	2.10
Cherokee	2,963.61	8,400.15		11,363.76	
Chickasaw	1,482.84	6,518.45	5,305.41	13,306.70	5.10
Clarke	2,992.97	5,892.69		8,885.66	
Clay	4,430.17	14,632.45		19,062.62	
Clayton	1,343.71	15,320.96	4,812.50	21,677.16	3.56
Clinton	4,459.64	14,280.20	12,638.99	31,378.83	2.43
Crawford	856.05	4,299.00	4,478.14	9,633.19	5.61
Dallas	8,844.24	23,062.85		31,907.09	
Davis	4,024.56	7,468.12		12,062.28	6.32
Denatur	2,046.57	9,887.50	2,932.38	14,866.45	1.95
Delaware	3,167.80	12,512.84	3,750.20	19,430.84	3.80
Des Moines	949.67	10,500.00	18,083.81	29,133.48	3.59
Dickinson	3,329.65	3,780.00	3,331.33	10,440.98	9.49
Dubuque	1,729.82	11,930.00	11,553.98	25,213.80	3.70
Emmet	1,358.15	4,822.00	2,373.65	8,553.80	9.13
Fayette	5,929.89	25,226.20	19,500.84	46,656.93	5.45
Floyd	7,256.49	10,767.65	1.01	18,025.15	
Franklin	7,154.97	15,430.62		22,585.59	
Freemont	2,984.59	10,230.83	2,303.47	15,518.89	2.61
Greene	3,434.80	10,604.60	1,217.22	15,256.62	3.90
Grundy	1,869.99	7,638.00	426.07	9,934.06	1.64
Guthrie	3,020.27	22,371.50	3,197.07	28,588.84	7.70
Hamilton	4,002.90	12,375.67	8,020.79	24,399.36	4.06
Hancock	3,296.23	8,634.00	5,306.45	17,236.68	3.51
Hardin	1,730.53	4,442.13	1,732.17	7,904.83	4.59
Harrison					
Henry	2,203.37	7,135.75	6,313.23	15,652.35	3.92
Howard	1,156.39	2,239.50	1,751.05	5,146.94	3.74
Humboldt	2,254.01	8,485.50	1,656.04	12,396.15	10.62
Ida					
Iowa	5,874.65	27,287.05	1,438.34	34,600.34	98
Jackson	4,783.34	17,892.00	7,223.20	29,898.54	2.78
Jasper	6,290.33	12,114.05	5,509.84	23,914.22	2.41
Jefferson	2,752.19	12,585.50	12,821.59	28,159.28	4.57
Johnson	9,233.78	16,056.05	15,842.65	41,132.48	
Jones	1,982.42	4,744.00	12,406.65	19,133.07	5.30
Kearney	809.83	7,936.45	6,214.78	14,961.06	4.42
Kennett	3,437.04	15,383.00		18,820.04	
Lee	2,254.62	10,213.18	21,057.48	33,527.28	4.76
Linn	12,031.25	24,111.20	20,984.09	57,126.54	3.60
Louis	4,336.96	15,544.87	12,426.25	32,308.08	8.53

TABLE NO. 12—PART III—Continued

Counties	Sale of produce	Inventory Jan. 1, 1923	Net cost	Total	Cost per week per inmate
Lucas	\$ 1,243.98	\$ 9,617.00	3,592.27	\$ 14,453.25	\$ 2.22
Lyon					
Madison	5,815.30	99,912.75		105,428.05	
Malaska	2,622.54	20,063.25	9,290.22	31,976.01	4.47
Marion	2,370.40	8,132.00		10,511.40	
Marshall	9,417.75	25,747.75	20,568.15	55,733.65	4.80
Mills	4,180.04	7,455.35	1,234.83	12,869.22	2.38
Mitchell	1,412.25	4,116.50	834.04	6,362.79	5.34
Monona	1,568.99	6,827.85	3,037.27	11,434.11	9.73
Monroe	1,962.14	9,000.00	3,304.80	14,406.94	1.93
Montgomery	1,507.84	8,849.25	3,842.80	16,699.89	3.35
Muscatine	1,912.61	14,026.85	6,556.70	22,496.16	2.82
O'Brien	4,729.84	19,485.00	210.46	24,425.30	.34
Oceola					
Pago	1,053.28	11,087.72	4,887.00	16,990.00	4.62
Palo Alto	2,371.84	3,567.20	274.57	8,413.91	
Plymouth	3,046.50	14,144.50		17,191.00	
Pocahontas	6,060.47	22,200.00	1,630.41	29,890.88	2.08
Polk	4,851.63	61,067.14	69,123.67	135,132.44	5.59
Pottawattamie	7,009.52	10,273.46	5,818.58	23,701.50	7.80
Poweshiek	1,185.32	10,570.11	9,362.65	21,438.08	6.39
Ringgold	3,576.70	8,188.41		12,135.11	
Sac	3,046.12	10,715.66	1,836.04	15,597.16	7.06
Scott	5,106.31	25,549.00	26,548.32	57,193.63	5.00
Shelby	5,380.03	11,975.05		17,355.08	
Sioux	2,117.12	7,333.50	4,703.83	14,144.45	3.48
Story	8,268.67	15,350.06	14,934.23	41,709.96	7.37
Tama	8,445.20	28,473.75	3,448.06	35,966.04	3.06
Taylor	7,700.41	10,448.00	5,720.92	23,469.33	9.16
Union	1,978.84	4,787.54	4,491.94	11,258.32	3.20
Van Buren	2,554.32	8,029.83	4,998.43	15,582.78	
Wapello	6,632.36	17,283.05	6,180.86	30,096.27	1.20
Warren	3,101.55	9,476.10	7,896.30	20,468.95	10.12
Washington	3,875.08	13,066.65	10,258.18	27,229.91	3.96
Wayne	2,827.67	8,144.50	3,836.14	16,908.31	4.08
Webster	2,700.49	14,483.00	14,623.16	31,806.65	3.61
Winnebago	1,087.28	3,101.00	4,912.29	9,100.57	11.80
Winnebuck	1,997.95		8,972.03	10,969.98	4.01
Woodbury		5,012.00	1,335.02	7,466.68	3.67
Worth	1,119.66		1,710.34		
Wright	1,710.34				
Total	\$351,541.70	\$1,255,339.84	\$615,155.61	\$2,220,037.15	





TABLE NO. 13—PART II—Continued

TABLE NO. 13  
County Home: Expenditures for the Year 1922

## PART II

Counties	Clothing	Medicine and medical attendance	Burial expense	Furniture and fixtures	Machinery
Adair	\$73.81	\$21.50		\$192.00	\$111.75
Adair	10.00	19.10		129.00	
Allamore	1,281.83	421.83		133.15	269.24
Appanoose	209.21		98.00	14.00	342.40
Audubon	2.50	174.39			110.21
Benton	620.97	324.28		11.80	327.97
Black Hawk	680.34	817.66	8.00	128.84	678.00
Boone	659.15	112.62	235.00	51.70	35.00
Bremer	1,115.67	231.78		84.92	704.49
Buchanan		268.88	95.00	41.00	
Bureau	30.60	79.50	69.00	2,750.64	191.06
Butler	470.48	222.65	209.00	70.70	65.00
Calhoun	18.92	183.19		55.00	60.00
Cass	133.05	67.50	180.00		78.00
Cedar	143.12			41.00	80.00
Cerro Gordo	241.35	728.25	125.00	7.50	108.00
Cherokee	837.85	379.57	55.00	1.00	125.50
Chickasaw	154.48	77.25	111.50	316.76	216.00
Clarke	207.65	289.30	55.00	390.68	288.80
Clay	26.24	1.20		8.55	1.00
Clayton	92.05	50.85	2,164.06	28.00	279.00
Crawford	641.24	192.10	95.00	8.95	283.39
Dallas	1,339.34	465.82	122.50	269.18	227.66
Davis	138.86	50.00	60.50	60.50	32.85
De Witt	629.87	150.00		48.77	103.42
Delaware	725.88	210.80		272.11	
Dubuque	182.72	315.64	247.00	103.62	5.75
Dunklin	97.00	106.75	50.00	84.05	235.00
Emmet	288.58	571.79			748.91
Fayette	15.88	947.11	21.00	64.00	108.50
Floyd	794.41	237.35		79.40	751.54
Franklin	16.00	23.05		73.00	32.51
Fremont	2,049.81	631.78	80.00		956.44
Greene	170.50	197.15	138.00	222.49	83.00
Grundy	321.61	268.77		41.45	
Hamilton	101.55	327.80		66.45	45.85
Harrison		57.75		199.75	150.25
Henry	173.63	54.85		110.51	49.00
Howard	466.58	425.65	187.50	222.25	257.05
Humboldt	1,021.50	276.80		114.85	
Iowa	140.66	152.00		7.95	
Jackson	126.43	5.65			
Jasper		200.00		251.40	
Jefferson	29.98	92.67	33.50		118.85
Johnson		101.45		194.55	
Jones	245.74	221.71		300.99	1,303.08
Knox	555.64	360.50	105.00	31.30	277.00
Lamar	736.52	263.83		794.96	324.7
Lane	406.50	196.25			164.09
Larson	436.35	237.10	508.00		
Lee	677.73	664.94		329.45	248.50
Linn	586.93	308.75		552.86	
Louis	187.26			175.90	67.50
	789.52	508.60	50.00	91.43	153.48
	1,256.08	591.24	50.00	2,132.11	446.46
	189.25	90.00			540.75

Counties	Clothing	Medicine and medical attendance	Burial expense	Furniture and fixtures	Machinery
Lucas	\$ 243.00	\$ 141.38		\$ 11.10	\$ 174.73
† Lyon				15.20	139.80
Madison	303.11	114.10			3,297.86
Mahaska	1,309.58		\$ 160.00		180.42
Marion	163.93	195.12	50.00		2,412.26
Marshall		632.08	38.50	960.48	82.75
Mills		47.25	10.00		14.25
Mitchell	72.19			82.55	
Monona		371.15	411.15	112.50	98.81
Monroe	253.61	44.55	50.00	60.25	
Montgomery	224.08				238.60
Muscatine	199.98	310.90		27.00	
O'Brien		111.45	75.00	153.10	1,235.13
† Osceola				10.00	111.00
Pape	338.50	182.09		4.00	
Palo Alto	69.34	43.08			266.55
Plymouth					108.40
Pocahontas	21.60	94.41	185.00	420.68	
Polk	3,779.22	14.25	360.00	1,378.90	2,324.20
Pottawattamie	117.81	726.00		13.36	426.55
Poweshiek	337.38	245.00	35.00	317.70	67.08
Ringgold	82.78	21.00	53.00	203.38	73.00
Sac		244.75	100.00		256.83
Scott	1,238.64	226.80	200.00	359.25	1,282.05
Shelby	185.05	45.46		64.35	
Sioux	2,803.79	228.00		261.85	102.00
Story	2,017.94	260.80		1,016.42	
Tama	621.08	68.43	45.50	297.31	259.98
Taylor	156.05	414.27	52.50	50.00	
Union	288.78	96.15	50.00	53.50	154.73
Van Buren		212.50			82.21
Wapello	798.65	153.11	163.25	220.20	81.35
Warren	186.80	120.30		260.78	233.48
Washington	798.27	507.22	67.25	37.60	
Wayne	923.68	131.45	120.00	204.25	
Webster	1,064.26	478.90	259.85	154.20	204.00
Winnebago	85.95	207.40	75.00		
Winnebuck					
Woodbury	777.47	341.08		517.92	206.51
Worth	24.85	81.50			
Wright					
Total	\$43,034.21	\$20,911.46	\$7,720.62	\$18,110.78	\$27,051.58

\* County home leased

† No county home

† Farm leased



TABLE NO. 13

County Home: Expenditures for the Year 1922

## PART III

County	Stock purchased	Grain purchased	Insurance	Other expenses	Total expenditures
Adair	\$36.00	\$20.56	\$59.40	\$196.74	\$3,728.08
Adams	46.00	91.50	38.25	3,213.07	
Albany	137.17	276.76	31.24	974.70	14,197.34
Appanoose	555.91	255.91	1,925.51	5,518.37	
Audubon	50.00	92.54	317.14	2,899.15	
Benton	344.95	371.61	28.89	9,931.26	
Black Hawk	177.50	751.67	805.81	19,657.90	
Bonne	170.00	847.00	22.50	26,667.39	
Bremser	1,064.85	9.00	514.89	12,847.06	
Buchanan	1,246.23	61.00	836.01	10,941.99	
Buena Vista	3,388.68	1,204.29	86.30	1,471.62	12,183.89
Butler	150.00	161.69	212.73	8,119.45	
Calhoun	2,709.48	18.48	456.94	10,562.20	
Carroll	210.00	23.70	296.10	431.22	5,064.00
Cass	245.00	81.33	10.20	439.95	3,635.64
Cedar	258.00	225.90	1,450.03	129.53	12,650.04
Cerro Gordo	11,219.47	7,752.51	56.00	2,465.26	37,325.08
Cherokee	796.48			309.15	4,329.54
Chickasaw	210.00	132.45	604.75	131.45	8,279.40
Clarke	277.00	112.98		194.50	2,397.47
Clay	137.25	1,046.58	347.04	2,068.36	10,823.04
Clayton	40.00	174.60	74.25	749.18	6,755.06
Clinton	322.50	1,421.37	27.60	688.74	16,363.83
Crawford	118.00	838.19	85.38	259.16	5,482.69
Dallas	2,617.94	485.15		13,960.92	18,549.07
Davis	120.00	1,681.00	1,553.72	1,553.72	12,553.72
Decatur	102.50	80.10	100.80	279.83	6,035.45
Delaware	100.00	568.30	564.35	494.58	7,527.28
De Witt	144.00		139.52	736.87	19,151.90
Dickinson	20.54	965.25	32.00	1,224.52	2,404.29
Dubuque	917.00	24.00	117.00	119.06	11,696.80
Emmet				518.70	3,211.12
Fayette	734.00	1,998.27	23.18	11,990.45	33,495.10
Floyd	2,949.25	125.28	338.31	1,310.00	9,701.25
Franklin	4,172.44	366.09		442.43	8,811.55
Fremont	132.50	84.58	132.20	381.48	5,218.89
Greene	432.60		268.47	903.65	6,521.67
Grundy	51.85	608.42		670.79	4,831.72
Guthrie	125.00	506.78	181.70	1,430.74	14,908.09
Hamilton	107.50		2,513.39	454.07	11,761.34
Hancock			198.00	1,787.44	6,090.68
Hardin	147.00	327.53	171.12		3,574.70
* Harrison					
Henry		150.00	947.65	339.71	8,085.15
Howard	55.00	13.59	30.95	137.99	2,797.04
Humboldt	109.20	164.64	91.50	189.15	5,128.15
Ia					
Iowa	1,110.13	172.89	32.00	1,526.54	11,547.49
Jackson	2,541.35	21.35	1,574.28	907.07	13,476.60
Jarvis	351.50	996.76	79.30	1,825.04	13,157.97
Jefferson	190.50	184.50	100.16	114.30	13,099.09
Johnson	1,533.52	2,357.21	136.36	7,304.40	23,636.82
Jones	24.50	165.30		536.99	13,736.47
Kekuk	253.26	123.93	394.00		7,795.81
Kossuth	950.39	845.08	55.00	188.00	5,601.12
Lee		708.61	642.13	1,114.56	15,123.11
Linn	6,529.50	586.45	2.00	575.75	33,166.64
Louis	1,995.19	190.20	38.40	216.82	14,017.00

TABLE NO. 13—PART III—Continued

County	Stock purchased	Grain purchased	Insurance	Other expenses	Total expenditures
Lucas	\$ 34.15	\$ 119.29	\$ 206.08	\$ 7.25	\$ 5,541.01
* Lyon					
Madison	673.50	54.00		1,683.70	8,887.35
Mahaska	30.00	1,121.28	329.55	3,590.67	17,828.49
Marion	215.40		77.76	1,138.77	5,732.31
Marshall	5,998.48		33.00		26,926.65
Mills	425.00	45.05		120.25	5,100.22
Mitchell	4.00	673.32	18.75	272.43	2,889.48
Monona				141.27	4,899.36
Monroe	42.75	361.25	264.14	558.55	5,485.99
Montgomery	361.24	41.82	21.50	126.13	9,061.39
Muscatine		457.47		798.36	8,919.31
O'Brien	260.00	805.89	217.20	4,341.93	13,437.01
Osceola					
Pack	139.00	391.59		159.83	7,235.90
Palo Alto	38.00		87.34	274.33	3,661.71
Plymouth	1,847.70	130.15	147.80	206.19	8,878.68
Pocahontas	4,845.09		82.98	486.67	11,460.88
Polk	2,868.26	1,214.72	1,435.61	5,225.23	76,782.83
Pottawattamie	149.00	1,255.75	362.22	1,463.97	10,756.00
Poweshiek	245.98	333.44	351.06	502.94	9,506.03
Ringgold	61.90	322.51	219.28	580.33	4,490.90
Sac	293.09		201.00		6,792.16
Scott	150.00	1,837.40	307.12	6,188.81	29,527.63
Seelye	564.30	1,310.18		472.13	6,569.81
Sioux	1,533.65	208.05	11.35	1,040.25	9,541.75
Story	293.40			4,666.88	16,532.71
Tama	80.00	230.00	23.48	1,916.98	14,230.01
Taylor	579.30	2,129.81	7.30	1,113.90	11,247.33
Union	186.20	489.35		193.68	5,728.95
Van Buren	44.50	448.37	47.44	440.99	5,901.71
Wapello	47.50	67.75	1,313.39	1,963.88	14,693.27
Warren	518.00	122.94	114.00	169.20	9,455.95
Washington	1,083.50	334.59	619.80	2,325.74	18,244.45
Wayne	64.76	710.20		1,545.38	10,400.81
Weber	137.50		123.30	2,110.87	14,378.65
Winnebago				175.63	4,111.57
Winnechick					
Woodbury		2.50		16,684.72	33,962.02
Worth	95.00			268.24	3,532.73
Wright			28.85	660.01	1,066.42
Total	\$75,703.55	\$47,398.49	\$21,367.33	\$121,864.31	\$1,082,600.55

\* County home leased

† No county home

† Farm leased

TABLE NO. 14

Cost of Poor Outside of County Home—1922

## PART I

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Adair		\$880.09	\$27.35	\$355.20	\$348.35
Adams	\$25.82	2,903.17		193.95	856.14
Albany	92.00	506.26	44.80	106.20	380.22
Appanoose	300.00	14,453.09	510.41	1,375.01	1,161.45
Audubon		3,615.51	170.38	894.74	1,057.10
Benton	629.66	5,673.88	262.09	1,404.31	7,212.57
Black Hawk	2,940.35	5,083.99	68.59	1,785.36	214.86
Boone	185.27	5,967.08	475.81	1,738.42	1,969.75
Bremer	54.00	1,523.85	48.45	1,400.47	414.00
Buchanan	120.00	659.17	60.00	216.86	886.60
Buena Vista		1,600.10		941.48	968.71
Butler		2,671.83	83.56	880.51	1,320.04
Calhoun		3,504.24	14.45	775.49	1,707.41
Carroll		4,010.47	82.83	851.41	1,000.60
Cass		2,525.01	56.83	636.72	1,309.05
Cedar		2,310.02	38.37	329.47	217.00
Cerro Gordo	2,485.10	3,459.25	180.45	1,092.78	4,492.86
Cherokee	200.00	778.62	36.37	547.21	4,172.41
Chickasaw	28.00	1,338.32	16.12	352.44	644.95
Clarke	144.00	711.48	14.90	245.59	2,196.35
Clay		1,441.66		492.26	605.06
Clayton		442.41	4.00	221.03	737.07
Clinton	1,110.00	10,959.03		2,863.00	9,535.16
Crawford		1,939.74	163.36	907.29	1,032.94
Dallas	100.00	2,450.26	154.39	309.04	
Davis	100.00	579.62	138.63	187.48	940.95
Decatur	266.23	2,085.18	48.10	474.89	1,350.58
Delaware	100.00	5,876.44	157.98	1,443.04	1,680.72
Des Moines	1,220.00	1,580.19	850.18	1,200.00	
Dickinson		1,503.37	201.45	501.12	825.52
Dubuque		3,698.39	67.80	848.19	3,444.50
Emmet		1,874.31	41.35	581.36	1,111.12
Fayette	447.84	2,335.62	135.66	326.47	3,275.27
Floyd	835.00	3,447.80	182.80	721.54	3,243.02
Franklin	187.50	3,233.97	565.12	1,467.77	1,758.50
Freemont	203.63	2,280.72	102.56	487.26	2,045.30
Greene	300.00	2,919.13	161.26		2,200.32
Grundy	720.00				766.55
Guthrie	70.00	2,245.64	75.47	497.11	1,879.25
Hamilton		2,897.37	11.15	972.42	3,611.76
Hancock		2,453.93	14.16	125.51	1,158.10
Hardin	60.80	2,627.96	10.25	809.70	3,641.01
Harrison		1,917.67		369.67	670.82
Henry	90.00	2,733.85		810.06	1,022.50
Howard	75.00	714.04		678.70	222.77
Humboldt		1,342.41	324.69	240.70	1,280.20
Ia		2,664.04	153.80	577.68	940.08
Iowa	100.00	1,867.05	4.80	529.47	1,267.66
Jackson	210.00	2,048.75	34.38	850.84	1,268.77
Jasper	1,030.50	2,356.40	96.49	1,461.14	
Jefferson	350.00	1,740.15	414.05	974.20	1,336.14
Johnson	600.00	2,826.99	8.00	316.71	
Jones	301.48	1,490.49	62.21	654.98	2,267.25
Kearney		5,435.22	181.87	513.85	
Kennett		2,332.14	304.09	1,143.97	2,444.64
Lee	780.00	4,561.98		1,118.00	3,158.50
Linn	1,860.00	14,311.74	1,220.39	6,219.37	6,847.13
Louis	40.50	2,700.09	22.75	147.98	972.22

TABLE NO. 14—PART I—Continued

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Lucas	\$ 300.00	\$ 2,214.98	\$ 72.59	\$ 2,239.35	\$ 62.00
Lyon		607.21	162.93	272.42	1,181.10
Madison		3,348.14	97.85	724.96	1,037.70
Mahaska	1,350.00	2,482.77	35.10	1,131.14	1,185.00
Marion	180.40	8,540.07		940.04	1,875.20
Marshall	900.00	2,221.87	93.71	1,020.18	2,248.56
Mills	191.00		5,839.52	1,413.55	911.73
Mitchell		2,404.06	93.48	825.36	2,097.13
Monona		1,269.70	99.13	452.00	902.53
Monroe	300.00	5,793.11		1,254.97	1,200.00
Montgomery	268.57	3,883.09	105.99	1,248.56	412.35
Muscatine	20.80	1,572.67		32.25	164.00
O'Brien		3,036.08	44.05	1,030.39	2,624.50
Oceola	25.00	250.06	56.10	133.72	765.30
Pago	610.00	3,877.26	161.44	1,050.11	1,745.28
Palo Alto		1,336.40	11.54	456.98	2,933.01
Plymouth	300.00	2,113.87		795.74	452.05
Pocahontas		1,582.94		378.55	1,149.66
Polk	1,399.92	15,371.98	2,708.42	3,920.64	2,143.02
Pottawattamie	1,560.00	4,046.17	149.37	1,540.21	3,339.60
Poweshank	1,200.00	3,261.84	170.13	1,042.03	2,143.02
Ringgold		818.76	165.29	230.80	20.80
Sac		4,221.54		2,729.20	
Scott	3,926.00	7,263.78	284.22	1,314.22	6,338.81
Shelby	75.00	1,677.71	116.25	777.09	692.72
Sioux		4,429.72		315.00	1,232.42
Story		1,366.87		375.37	2,033.00
Tama	506.00	4,110.24	135.45	734.11	879.10
Taylor	100.00	3,475.54	66.75	802.85	3,235.62
Union	144.00	1,690.08	32.13	872.14	1,226.98
Van Buren		2,589.32		431.35	600.00
Wapello	900.00	7,134.63	239.56	994.41	1,813.82
Warren		2,470.02	74.43	584.93	2,800.78
Washington	601.69	5,103.32	92.13	1,345.22	2,684.55
Wayne	75.00	2,178.82		350.38	1,428.04
Webster	960.00	11,859.83	38.58	2,787.30	5,225.55
Winnebago		1,049.80	4.39	473.81	339.40
Winnebuck	75.00	1,588.62	6.85	679.23	1,241.17
Woodbury	1,800.00	10,177.05	2.96	3,908.61	4,333.04
Worth		7.90		614.55	
Wright		3,665.34	388.59	1,232.14	2,940.58
Total	\$35,561.09	\$312,331.63	\$21,000.13	\$89,503.29	\$177,886.29



TABLE NO. 14

Cost of Poor Outside of County Home—1922

## PART II

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Adair	\$139.00		\$135.00	\$334.05	\$58.39
Adams	33.00	\$88.97	174.00		
Allamore	35.56	5.50	249.00		437.18
Appanoose	2,178.85	75.75	337.71	1,860.38	245.01
Audubon	1,371.50	53.00	149.50	258.80	21.00
Barber			420.00	94.80	218.53
Black Hawk	2,298.21	243.66	163.00	1,041.00	176.31
Boone		2,703.00	328.25	1,042.55	485.24
Bremer	953.39	79.40	111.00	824.00	180.00
Buchanan			75.00	32.40	64.01
Buena Vista	296.75	70.55	187.00	258.50	885.21
Butler	556.50	34.50	383.00	621.50	259.35
Calhoun	1,022.03	221.80	223.75	214.39	140.10
Carr	6,722.70	174.55	1,037.12		108.00
Cass	2,390.30	383.10	150.00	120.00	47.88
Cedar	25.50		65.00	148.50	48.95
Cerro Gordo		795.54	937.95	4,033.66	237.94
Cherokee	1,815.61		221.00	246.50	177.71
Chickasaw	96.00	116.73	34.00	266.00	57.68
Clarke	641.18		293.00	163.50	10.33
Clay	1,342.00	504.25	83.00	49.50	370.68
Clayton	501.00	755.24	221.00		217.17
Clinton	1,737.33	62.19	786.00	3,847.50	184.83
Crawford	2,011.96	287.30	208.00	375.33	82.12
Dallas	1,450.50	157.34	95.00	292.60	238.89
Davis	211.65	73.75	128.00	14.00	2.37
Decatur	218.08	21.32	120.00	348.20	
DeKalb	642.40	22.32	464.00		346.50
Des Moines	1,850.22	291.66	541.50	1,122.70	183.32
Dickinson	838.90	21.70	48.00	66.00	600.22
Dubuque	10,474.96	175.36	623.00	490.00	230.44
Emmet	2,710.93		215.25	435.81	332.34
Fayette		45.90	200.84	50.00	42.42
Floyd	2,676.50		439.10	96.00	180.37
Franklin	3,507.46		268.00	50.00	169.51
Fremont		118.02	637.55	109.00	92.31
Greene	792.90		420.45	491.00	353.58
Grundy	369.50	45.00	339.08	294.00	343.09
Guthrie	164.90	199.80	300.00	3,205.90	39.80
Hamilton	771.00	21.40	173.50	237.00	440.21
Hancock	9.25		363.00	146.50	282.68
Hardin		320.75	433.50	304.90	163.98
Harrison	1,165.43	202.37	170.00	111.00	111.83
Henry	1,170.56	706.12	339.50	391.00	30.66
Howard	374.95		182.50	305.53	24.64
Humboldt	661.25	138.57	450.75		493.33
Iowa	1,932.61	3,365.68	170.00	442.50	190.37
Jackson	984.55		478.85	250.00	108.88
Jasper	1,349.03	464.61	128.00		530.03
Jefferson	680.62	80.20	333.20	554.20	207.99
Johnson	625.50	218.75	98.00	20.00	
Jones	1,560.18	379.45	56.00	765.00	1,128.03
Kearney	1,440.80	14.20	380.37	180.00	21.07
Kekuk	1,087.00	42.50	105.00	82.25	22.13
Kennett	380.83	168.70	155.00	402.71	398.89
Lee	1,074.00	612.35	365.00		188.74
Linn	8,820.18	4,656.09	560.00	8,739.15	713.86
Louis	669.80		244.75		42.97

TABLE NO. 14—PART II—Continued

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Lucas	\$ 709.82	\$ 137.35	\$ 170.00	\$ 839.00	\$ 32.23
Lyon	1,511.80		614.00	170.00	250.08
Madison	70.00	42.00	113.80		65.72
Mahaska	3,424.18	242.49	546.00	833.50	336.63
Marion	525.34		807.50		18.89
Marshall		181.75	168.95		299.16
Mills	554.38	11.00	1,497.56	416.34	167.69
Mitchell	1,746.65	206.82	104.00	300.00	191.03
Monona	623.01	309.71	139.75	63.17	106.22
Monroe		52.00	601.00	512.12	
Montgomery	197.90	75.19	185.20	348.00	176.41
Muscatine	1,365.00	2,221.74	161.00	383.00	93.15
O'Brien	1,274.44		277.00	456.93	152.89
Oceola	810.65	11.50	90.00	36.67	
Page	606.68	184.91	233.50	1,015.64	66.05
Palo Alto	244.62	112.39	109.75	753.50	311.62
Plymouth	1,137.79		189.50	331.40	162.47
Poncha	1,202.20		151.50		261.22
Polk	20,540.63	18,015.53	2,193.50	4,318.17	497.84
Pottawattamie	7,077.19	3,473.95	742.00	894.20	737.33
Poweshock	2,291.40	169.75	142.00	800.42	49.58
Ringgold	862.51	30.00	82.00	120.00	94.31
Ross		237.00	170.50		
Scott	26,496.82	7,394.87	908.01	2,378.20	301.64
Shelby	721.50		100.00	274.68	295.92
Sioux	379.67		150.00	402.46	158.83
Story	371.38		274.00	130.01	
Tama	819.38	127.05		313.33	82.85
Taylor	603.78	30.19	73.00		165.90
Union	883.32		155.00	400.56	34.34
Van Buren	403.90	135.75	65.50	30.62	41.53
Wapello	12,654.07	1,449.78	426.23		392.41
Warren	696.85	21.60	293.50	286.50	
Washington	1,285.50	7.50	602.50	608.56	20.33
Wayne	107.00		215.00	65.33	
Webster	4,373.05	4,072.26	1,141.82	1,006.25	1,008.74
Winnebago	270.95		531.18	345.00	416.66
Winnesiek			410.30	103.50	
Woodbury	44.50	115.04	707.00	507.70	688.00
Worth			65.00		
Wright	1,444.66		253.80	799.00	248.38
Total	\$175,492.61	\$58,745.93	\$31,322.29	\$54,906.59	\$21,174.01

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TABLE NO. 14

Cost of Poor Outside of County Home

## PART III

Counties	Dependent children, widows pension	Cash allowance	Pension for blind	Miscellaneous	Total
Adair	\$2,280.43	\$404.00	\$2,360.27		\$7,149.13
Adams	1,298.00		150.00	\$51.40	5,178.55
Allamore	3,703.00	2,866.00	862.50		9,490.22
Appanoose	11,730.00		1,406.25	2,982.33	38,616.24
Arden	2,281.05		474.17	187.28	11,215.63
Benton	7,782.08		3,804.17	50.70	27,632.91
Black Hawk	15,647.14	1,360.00	1,575.00	3,605.22	34,612.69
Boone	20,196.50	3,470.13	1,384.25	39,944.25	74,995.13
Bremer	5,486.50	582.00	414.50	173.67	12,255.23
Buchanan	8,709.94	51.10		355.50	11,230.58
Buena Vista	3,161.91	1,219.16	712.50	10,210.87	11,400.91
Butler	4,159.48	60.00	300.00	127.91	10,492.56
Calhoun	2,668.82			21,111.99	21,111.99
Carroll	5,573.98	20.00	1,260.00	154.99	13,977.78
Cass	4,340.00		1,950.00	30.80	4,504.61
Cedar	964.00	2,022.00	300.00	31,336.46	19,482.42
Cerro Gordo	10,773.79		1,512.50	434.64	60,506.02
Cherokee	5,637.35	897.83		239.92	12,970.53
Chickasaw	4,117.45	741.00	419.00	30.62	8,258.33
Clarke	5,230.00		375.00	10,025.33	8,085.80
Clay	1,577.00	226.35	787.50	606.24	19,482.42
Clayton	12,820.60	674.90	3,087.50	9,350.88	60,506.02
Clinton	13,555.30	59.10	6,059.48	880.10	12,399.40
Crawford	3,860.13	210.00	440.50	21.25	23,495.59
Dallas	16,253.82	48.00	1,845.50		4,802.35
Davis	142.90	1,908.00	375.00		13,469.64
Decatur	8,346.46			154.35	15,548.41
Delaware	5,948.83	337.00	375.00	333.96	17,007.44
Des Moines	1,587.50	2,135.10	4,212.50	347.61	10,225.65
Dickinson	4,632.76	24.00	525.00	6,267.21	52,545.82
Dubuque	22,157.35	22.00	3,822.00	159.70	11,822.41
Emmet	2,596.00	840.00	600.00	17.00	16,522.28
Fayette	7,667.50	854.76	1,140.00	1,476.42	20,050.77
Floyd	772.34	4,429.83	1,549.96	335.44	18,616.77
Franklin	4,832.00	1,666.50	555.00	13,896.10	14,425.12
Fremont	6,415.75	192.00	925.00	57.23	8,876.31
Greene	4,290.20	238.00	400.00	101.00	16,775.67
Grundy	1,432.00	3,513.00	750.00	32.65	16,211.01
Guthrie	5,023.50	2,022.00	952.50	88.20	8,360.53
Hamilton	6,694.50	600.00	600.00	272.25	16,573.19
Hancock	3,384.00	73.50	203.50	1.40	11,717.91
Hardin	5,338.00		600.00	2,672.50	11,812.25
Harrison	5,599.70	551.00	846.90	271.85	6,079.43
Henry	1,641.50	160.71	2,672.50	48.92	9,147.29
Howard	2,863.35	171.00	195.00	409.20	16,667.91
Humboldt	3,392.37		775.00	185.11	11,235.45
Ia	2,532.00	780.00	1,500.00	31.40	15,460.81
Iowa	4,919.88		607.50	166.96	19,392.21
Jackson	1,347.80	5,370.00	2,000.00	11,413.79	17,306.97
Jasper	8,350.00	2,102.00	1,971.00	12,378.02	19,568.75
Jefferson	4,437.00		1,200.00		18,798.61
Johnson	5,941.50	837.47	2,253.75	3,186.94	25,643.31
Jones	1,888.00	2,477.20	1,430.00	15.45	52,084.77
Keokuk	6,081.63	156.00	4,575.00		
Keosauqua	6,543.86	3,832.51	2,540.00		
Lee	5,078.50	33.00	2,486.70		
Linn			384.39		
Louisiana	212.00		2,865.00	1.40	7,919.46

TABLE NO. 14—PART III—Continued

Counties	Dependent children, widows pension	Cash allowance	Pension for blind	Miscellaneous	Total
Lucas	\$ 5,365.00	\$ 104.00	\$ 1,250.00	\$ 23.25	\$ 13,519.27
Lyon	2,038.39	3,829.26	200.00	348.97	11,189.16
Madison	5,575.38	74.64	480.36	4.50	11,635.05
Mahaska	8,194.50		4,462.50	131.14	24,154.95
Marion	10,660.50		4,704.50	98.75	28,101.10
Marshall	6,969.31	3,761.25			17,884.74
Mills	4,503.80	110.00	571.00	48.93	16,236.50
Mitchell	1,683.57	1,024.00	525.00		11,201.10
Monona	3,878.00	300.00	300.00		8,572.22
Monroe	7,298.50		2,030.00	29.82	19,671.52
Montgomery	4,249.43		1,347.34	71.49	12,469.82
Muscatine	8,425.00		7,292.58	833.86	22,705.05
O'Brien	6,694.89	743.00	525.00	2,253.96	19,117.13
Oceola	2,115.00	440.00		1,835.45	6,209.65
Page	7,746.17	195.80	2,637.50	432.59	20,562.93
Palo Alto	3,838.70		330.00		10,758.51
Plymouth	9,088.90		300.00	822.00	15,693.12
Pocahontas		5,817.00		284.90	11,264.73
Polk	29,765.00		24,132.60	217.37	124,231.26
Pottawattamie	16,697.17	1,853.50	1,069.50	742.91	43,937.22
Poweshiek	4,053.70	520.48	962.00	1,309.19	17,365.94
Ringgold	3,079.00	209.50	150.00	5,805.27	6,805.27
Sarpy	4,669.75		825.00	201.55	13,084.63
Scott	20,269.41	1,854.00	4,067.67	4,213.49	87,021.14
Shelby	5,626.00	620.00	460.00	102.10	11,449.97
Sioux	10,487.70	355.00	347.50	33.96	18,292.86
Story	11,749.78		8,734.53	724.97	25,960.31
Tama	7,964.96	2.50		16,077.47	
Taylor	2,420.69	78.00	1,132.50	154.45	12,346.27
Union	4,555.34		525.00	10,519.39	
Van Buren	2,066.00		2,437.50	288.47	8,014.74
Wapello	9,049.00		1,937.00	209.75	37,199.45
Warren	13,143.13	273.32	586.00	13.00	21,244.06
Washington	3,648.50	414.00	732.50	150.68	17,208.98
Wayne	1,083.15	279.00	1,780.78	318.88	8,590.38
Weber	15,403.78	6,035.72	675.00	1,815.68	56,403.56
Winnebago	6,641.66	1,327.00	825.00	56.00	12,300.85
Winnesiek	2,702.50	1,516.53	1,550.00	9,573.70	
Woodbury	25,500.00	7,400.00	5,400.00	7,948.37	66,362.37
Worth	1,454.40	475.95		2.00	2,619.80
Wright	5,321.00		868.75	8.85	17,201.12
Total	\$631,358.44	\$91,430.75	\$162,332.50	\$61,575.90	\$1,923,710.45



TABLE NO. 15

## Bounties and Domestic Animal Fund for the Year 1922

## PART I

Counties	Wolves	Gophers	Rattle- snakes	Ground hog	Crows	Fox	Other bounties	Total
Adair.....	\$180.00	\$182.05		\$64.25				\$426.30
Adams.....	180.00	71.47						251.47
Albany.....	492.00	438.80		2,338.45				3,269.25
Arapahoe.....	38.00	14.30						52.30
Audubon.....	56.00	739.85						795.85
Benton.....	88.00	299.10						387.10
Black Hawk.....		222.00		85.32	111.90		87.14	515.36
Bonni.....	50.00	74.70						124.70
Brewer.....		119.70						119.70
Buchanan.....							239.25	239.25
Buena Vista.....	132.00	67.70						199.70
Butler.....	38.00	517.00		247.65	137.00			939.65
Calhoun.....	60.00	101.60						161.60
Carroll.....	156.00	770.80						926.80
Cass.....	70.00	328.70						398.70
Cedar.....	185.00	185.00		763.80				1,145.10
Cerro Gordo.....	80.00	168.80						248.80
Cherokee.....	236.00	212.50			272.50	5.00		726.00
Chickasaw.....	98.00		52.00					150.00
Clark.....	104.00	47.15						151.15
Clay.....	78.00	80				55.00		133.80
Clayton.....	40.00	487.20	429.00	3,679.65		424.00		5,059.85
Clinton.....	30.00	181.90		381.00				592.90
Crawford.....	226.00	2,214.90						2,440.90
Dallas.....	76.00	125.60		392.50				592.10
Davis.....		6.40						6.40
Deaatur.....	292.00	17.70						309.70
Delaware.....	28.00	313.90	32.00		35.30			409.20
Des Moines.....	51.10							51.10
Dickinson.....	148.00	24.00						172.00
Dubuque.....	124.00	255.00	13.20	199.70				591.90
Emmet.....	90.00	25.80						115.80
Egypte.....	40.00	563.55						603.55
Floyd.....	25.00	113.88						138.88
Franklin.....	28.00	207.60			45.20			280.80
Fremont.....	318.00	311.90						629.90
Greene.....		219.70						219.70
Grundy.....	20.00							20.00
Guthrie.....	268.00	333.30						621.30
Hamilton.....	72.00	19.30						91.30
Hancock.....	160.00	27.00						187.00
Hardin.....	203.05							203.05
Harrison.....	852.00	3,177.10						4,029.10
Henry.....	134.50	5.70	5.00	96.75				241.95
Howard.....	80.00	80.30				39.50		357.80
Humboldt.....	142.00	37.10						179.10
Ida.....	112.00	463.67						575.67
Iowa.....	18.00	361.90						379.90
Jackson.....	104.00	87.70		13.65				205.35
Jasper.....	75.00	1,366.30						1,444.30
Jefferson.....	34.00	18.30						52.30
Johnson.....	10.00	184.80		1.50				196.30
Jones.....	60.00	208.20						268.20
Kearney.....	12.00		1,017.00					1,029.00
Kenneth.....	40.00	25.30		6.75	41.10			113.15
Lee.....	10.00	12.30	19.00	.75	.50			43.50
Lincoln.....	24.00	167.40						191.40
Louis.....	90.00	44.60				24.00		158.60

TABLE NO. 15—PART I—Continued

Counties	Wolves	Gophers	Rattle- snakes	Ground hog	Crows	Fox	Other bounties	Total
Lucas.....	\$ 140.00	\$ 126.80				\$ 283.00		549.80
Lyon.....	146.00	88.20						234.20
Madison.....	158.00	129.15		\$ 965.20				846.35
Malhaska.....								
Marion.....		326.65						326.65
Marshall.....	50.00	939.30						919.30
Miller.....	204.00	1,400.00						1,604.00
Mitchell.....	152.00	67.90				13.00		232.90
Monona.....	894.00	3,188.70						4,082.70
Monroe.....	38.00	108.75				258.50		405.25
Montgomery.....	60.00	263.85						323.85
Muscatine.....	94.00							94.00
O'Brien.....	20.00	161.45						181.45
Oceola.....		78.40						78.40
Paga.....	154.00							154.00
Palo Alto.....	96.00	2.10						98.10
Plymouth.....	419.50	1,372.35	87.00					1,798.85
Pocahontas.....						93.00		93.00
Polk.....	62.00	395.60						457.60
Pottawattamie.....	512.00	4,454.30						4,966.30
Poweshiek.....	70.00	375.00						385.00
Ringgold.....	140.00	69.60						209.60
Rice.....	68.00	625.20						693.20
Scott.....	62.00	247.00						309.00
Shelby.....	230.00	2,128.65						2,358.65
Sinclair.....	1.40	610.10						784.10
Story.....		120.10						120.10
Tama.....	100.00	519.40						619.40
Taylor.....	138.00	73.70						211.70
Union.....	110.00	40.60						150.60
Van Buren.....	56.00							56.00
Warren.....	150.00	315.65	7.40	29.75				352.90
Wapello.....		338.10						338.10
Washington.....	94.00	92.30		79.00				265.30
Wayne.....	176.00	2.00						178.00
Webster.....	126.00	20.00						146.00
Winnebago.....		15.70						15.70
Winnebuck.....							3,986.25	3,986.25
Woodbury.....	758.00	2,295.35						3,053.35
Worth.....	30.00	32.50				\$187.35		249.85
Wright.....	68.00	70						68.70
Total.....	\$12,330.95	\$37,139.97	\$564.70	\$9,992.07	\$830.85	\$1,195.00	\$4,312.64	\$46,366.18

TABLE NO. 15

Bounties and Domestic Animal Fund for the Year 1922

## PART II

Counties	Dog tax from 1921 tax lists	Dog license tax	Total receipts 1922	Expenditure for damage by dogs or wolves	Receipts above expenditures	Expenditures above receipts
Adair	1,636.40	3,182.00	4,818.40	1,263.50	3,554.90	
Adams	1,066.40	1,364.00	2,430.40	1,396.80	1,033.60	
Adams	1,767.64	1,725.00	3,492.64	1,562.50	1,930.14	
Appanoose	4,261.94	4,261.94	8,523.88	1,336.50	7,187.38	
Ashtabula	1,773.80	1,495.80	3,269.60	763.30	2,506.30	
Benton	2,253.09	2,306.10	4,559.19	1,532.10	3,027.09	
Black Hawk	1,789.10	2,829.25	4,618.35	1,586.19	3,032.16	
Boone	1,966.10	1,976.80	3,942.90	1,314.05	2,628.85	
Bremer	1,527.00	2,234.05	3,761.05	582.00	3,179.05	
Buena Vista	1,297.71	1,705.00	3,002.71	430.80	2,571.91	
Butler	1,824.17	2,072.00	3,896.17	749.00	3,147.17	
Calhoun	1,121.72	1,801.20	2,922.92	887.30	2,035.62	
Carroll						
Cass	4,175.95	4,175.95	8,351.90	1,140.29	7,211.61	
Cedar	1,536.00	1,789.00	3,325.00	1,419.60	1,905.40	
Cerro Gordo	1,727.00	1,620.00	3,347.00	1,100.10	2,246.90	
Cherokee	1,647.00	1,647.00	3,294.00	1,049.40	2,244.60	
Chickasaw	1,587.19	1,629.00	3,216.19	415.30	2,800.89	
Clark	2,161.72	1,017.00	3,178.72	1,110.12	2,068.60	
Clay	1,211.25	1,389.00	2,600.25	594.30	2,005.95	
Clayton	2,402.95	3,052.75	5,455.70	1,200.80	4,254.90	
Clinton	2,083.65	2,626.85	4,710.50	412.30	4,308.20	
Crawford				1,389.18		1,389.18
Dallas	1,601.50	2,435.40	4,036.90	732.94	3,303.96	
Davis		2,066.70	2,066.70	281.80	1,784.90	
Decatur		1,200.00	1,200.00	1,050.50	149.50	
Delaware	1,925.83	1,857.00	3,782.83	1,022.00	2,760.83	
Des Moines		2,021.25	2,021.25	213.00	1,808.25	
Dickinson	1,154.89	1,099.75	2,254.64	309.67	1,944.97	
Dubuque	2,287.54	3,770.00	6,057.54	1,605.70	4,451.84	
Emmet	888.25	878.12	1,766.37	115.80	1,650.57	
Fayette		3,018.80	3,018.80	762.00	2,256.80	
Floyd		1,465.00	1,465.00	675.91	789.09	
Franklin	1,703.90	1,480.05	3,183.95	1,401.80	1,782.15	
Fremont	925.00	1,281.00	2,206.00	851.38	1,354.62	
Greene	1,167.15	1,735.00	2,902.15	1,017.35	1,884.80	
Grundy	1,534.35	1,733.45	3,267.80	216.00	3,051.80	
Guthrie	1,460.58	2,404.70	3,865.28	1,398.25	2,467.03	
Hamilton	1,402.48	1,600.50	3,002.98	422.16	2,580.82	
Hancock		1,147.50	1,147.50	704.70	442.80	
Hardin	1,738.74	1,282.75	3,021.49	615.00	2,406.49	
Harrison	1,968.60	2,202.00	4,170.60	121.00	4,049.60	
Henry	1,390.52	1,604.20	2,994.72	1,239.50	1,755.22	
Howard	1,465.10	1,426.00	2,891.10	1,135.47	1,755.63	
Humboldt	900.00	1,144.00	2,044.00	287.00	1,757.00	
Iowa	786.00	659.77	1,445.77	374.00	1,071.77	
Iowa	1,268.57	1,378.00	2,646.57	2,041.00	605.57	
Jackson	1,984.80	2,667.00	4,651.80	929.80	3,722.00	
Jasper		4,483.95	4,483.95	1,094.70	3,389.25	
Jefferson	1,240.15	1,800.00	3,040.15	1,508.10	1,532.05	
Johnson	2,171.65	1,964.60	4,136.25	979.95	3,156.30	
Jones	2,027.78	2,271.50	4,299.28	474.95	3,824.33	
Keeok	2,492.00	1,250.00	3,742.00	1,124.10	2,617.90	
Kossuth	2,433.54	2,335.90	4,769.44	1,404.30	3,365.14	
Lee	1,707.39	2,989.83	4,697.22	917.00	3,780.22	
Linn		8,290.33	8,290.33	2,228.33	6,062.00	
Linn	897.56	1,306.15	2,203.71	389.10	1,814.61	

TABLE NO. 15—PART II—Continued

Counties	Dog tax from 1921 tax lists	Dog license tax	Total receipts 1922	Expenditure for damage by dogs or wolves	Receipts above expenditures	Expenditures above receipts
Linn	\$ 1,384.63	\$ 1,627.35	\$ 3,011.98	\$ 1,112.50	\$ 1,900.48	
Lyon	1,527.25	1,746.00	3,273.25	729.57	2,543.68	
Madison	1,536.40	1,805.20	3,341.60	1,840.10	1,501.50	
Malaska		2,171.50	2,171.50	734.20	1,437.30	
Marion	1,419.00	2,227.20	3,646.20	2,840.40	805.80	
Marshall	2,180.70	2,183.00	4,363.70	1,436.80	2,926.90	
Mills	2,467.18	1,218.35	3,685.53	967.27	2,718.26	
Mitchell	1,193.56	1,213.00	2,406.56	1,960.36	446.20	
Monona	1,236.13	1,303.20	2,539.33	122.25	2,417.08	
Monroe	1,332.63	2,517.50	3,850.13	1,940.40	1,909.73	
Montgomery	1,522.45	1,191.00	2,713.45	595.62	2,117.83	
Muscatine		1,531.00	1,531.00	221.00	1,310.00	
O'Brien	1,603.90	2,099.60	3,703.50	316.05	3,387.45	
Oceola						
Pack	1,873.29	1,573.12	3,446.41	671.50	2,774.91	
Palo Alto	1,108.00	1,027.00	2,035.00	356.75	1,678.25	
Plymouth	2,529.00	1,651.00	4,180.00	430.00	3,750.00	
Poncha	3,100.98	1,884.50	4,985.48	774.00	4,211.48	
Pottawattamie	5,422.93	5,019.75	10,442.68	3,305.57	7,137.11	
Pottawattamie	4,524.65	2,796.75	7,321.40	1,915.75	5,405.65	
Poweshiek	1,511.00	1,758.65	3,269.65	529.16	2,740.49	
Ringgold		1,623.00	1,623.00	1,148.92	474.08	
Sac	1,645.73	1,204.00	2,849.73	507.10	2,342.63	
Scott	2,200.35	2,508.00	4,708.35	458.20	4,250.15	
Shelby	1,899.90	1,506.15	3,406.05	1,133.57	2,272.48	
Sioux	2,225.00	2,809.15	5,034.15	602.40	4,431.75	
Story	1,771.00	1,576.00	3,347.00	980.60	2,366.40	
Tama	2,182.32	2,927.50	5,109.82	1,283.20	3,826.62	
Taylor	1,602.55	1,543.15	3,145.70	2,610.52	535.18	
Union	874.44	1,187.25	2,061.69	1,017.98	1,043.71	
Van Buren	1,512.12	2,050.60	3,562.72	1,009.80	2,552.92	
Wapello	2,385.47	1,769.50	4,154.97	1,516.00	2,638.97	
Warren	2,131.00	1,641.00	3,772.00	1,016.84	2,755.16	
Washington	1,779.22	1,935.00	3,714.22	2,018.38	1,695.84	
Wayne		3,111.00	3,111.00	1,230.36	1,880.64	
Webster	2,386.84	1,728.00	4,114.84	1,149.60	2,965.24	
Winnebago	778.45	1,148.75	1,927.20	543.93	1,383.27	
Winnebago	2,778.25	2,430.00	5,208.25	2,742.36	2,465.89	
Woodbury	2,108.00	2,797.60	4,905.60	345.00	4,560.60	
Worth	1,195.87	1,273.25	2,469.12	544.02	1,925.10	
Wright		1,443.25	1,443.25	929.83	1,513.42	
Total	\$142,781.36	\$194,872.31	\$337,653.67	\$108,350.08	\$229,303.59	\$1,389.18



TABLE NO. 16

Bonded and Other Indebtedness Outstanding—January 1, 1923

## PART I

Counties	County Bonds	Bridge Bonds	Court house Bonds	Road Bonds
Adair	\$45,500.00	\$44,000.00		
Adams	55,000.00			
Allamakee	125,000.00			
Appanoose	249,000.00	25,000.00		\$23,000.00
Audubon	87,000.00			
Benton	293,000.00			
Black Hawk	357,000.00	182,000.00		
Boone	375,450.00	155,000.00	\$170,000.00	133,000.00
Bremer	56,500.00			
Buehnan	60,000.00			
Burns Vista	593,000.00			
Butler		34,000.00		34,500.00
Calhoun	139,000.00		125,000.00	170,000.00
Carroll	120,000.00			
Cass		214,000.00		52,000.00
Cedar		72,000.00		
Cerro Gordo	117,487.66	90,250.00		
Cherokee	25,000.00	452,000.00		
Chickasaw	104,500.00			
Clarke	100,000.00	32,000.00		30,000.00
Clay	351,000.00			156,500.00
Clayton	25,000.00			
Clinton	114,000.00	70,000.00		
Crawford	880,000.00			
Dallas	43,840.77	180,159.23		112,000.00
Davis	170,000.00			
Deaatur	43,700.00	185,300.00		57,500.00
Delaware	88,000.00			
Des Moines	49,000.00			
Dickinson	340,700.00			
Dubuque	459,778.00	208,000.00	74,000.00	40,000.00
Emmet	179,000.00			108,000.00
Fayette	146,000.00			
Floyd	127,279.37	155,234.14	17,486.49	
Franklin	25,000.00	64,000.00		288,000.00
Fremont	389,000.00			
Greene	7,000.00	337,000.00	53,000.00	55,000.00
Grundy	41,500.00	372,500.00		
Guthrie	256,916.91			62,083.09
Hamilton	15,000.00	72,000.00		359,000.00
Hancock				
Hardin	248,000.00	54,000.00		144,000.00
Harrison	205,500.00			
Henry	116,500.00		25,000.00	
Howard	54,500.00			
Humboldt	25,000.00	47,000.00		80,004.00
Ia	141,000.00			27,000.00
Iowa	393,000.00			
Jackson	8,000.00	170,000.00		
Jasper	256,000.00	144,000.00		93,000.00
Jefferson	121,000.00			
Johnson	118,000.00	24,000.00		
Jones	53,000.00			
Kerkuk	97,000.00			
Kossuth		160,500.00		396,000.00
Lee	168,215.00			
Linn		82,000.00		38,000.00
Louis	76,900.00			

TABLE NO. 16—PART I—Continued

Counties	County Bonds	Bridge Bonds	Court house Bonds	Road Bonds
Lucas	\$ 311,500.00			
Lyon	100,000.00			
Madison	86,931.62	\$ 32,855.17		\$ 18,213.21
Mahaaka	297,500.00			
Marion	460,000.00	83,000.00		27,000.00
Marshall	461,000.00	101,000.00		65,000.00
Mills	125,000.00	190,000.00		95,000.00
Mitchell	272,000.00			
Monona		23,000.00		26,000.00
Monroe	309,500.00			
Montgomery	465,000.00			
Muscataine	80,000.00			
O'Brien		98,483.75	\$ 60,000.00	20,291.25
Oceola	103,500.00	107,000.00		
Paga	118,500.00	239,500.00		102,000.00
Palo Alto	10,000.00	401,000.00		
Plymouth	15,000.00			
Pocahontas	520,000.00		400,000.00	
Polk	921,000.00	588,000.00	45,000.00	463,000.00
Pottawattamie	562,500.00	404,500.00	88,000.00	
Townshick	15,000.00	140,000.00		95,000.00
Ringgold	158,600.00			
Sac	260,000.00			
Scott	621,000.00			
Shelby		95,000.00		
Sioux				313,000.00
Story	44,000.00			
Tama	153,000.00	100,500.00		
Taylor	55,000.00			
Union	153,000.00			
Van Buren	212,000.00			16,000.00
Wapello	350,500.00	293,500.00		
Warren	62,500.00			
Washington	20,000.00	57,000.00		16,000.00
Wayne	66,000.00			
Webster	23,000.00			66,000.00
Winnebago	210,000.00			
Winnechick	227,000.00			
Woodbury	256,000.00	130,000.00	530,000.00	
Worth	21,000.00			
Wright		120,500.00		333,000.00
Total	\$17,190,279.33	\$6,857,782.29	\$1,596,486.49	\$4,110,091.55

TABLE NO. 16

Bonded and Other Indebtedness Outstanding—January 1, 1923

## PART II

Counties	Total county bonds	County warrants	Primary road bonds	Primary road certificates	Primary road district fund warrants
Adair	\$60,000.00				
Adams	85,000.00	39,006.41		3,561.37	
Albany	125,000.00	3,302.60			
Albany	297,000.00	27,996.31			
Audubon	87,000.00	25,413.74		20,989.08	
Benton	293,000.00	11,633.96		73,600.00	\$7,078.19
Black Hawk	539,000.00	9,464.75	\$400,000.00		495.30
Boone	833,450.00				
Bremen	56,500.00	3,205.77			
Buchanan	60,000.00	48,043.05			
Buena Vista	593,000.00	7,075.52			374.48
Butler	67,500.00	5,337.29			
Calhoun	434,000.00	50,547.05	20,000.00		
Carroll	120,000.00	16,152.93		65,250.00	2,438.00
Cass	296,000.00	22,504.71			
Cedar	72,000.00	3,125.05			
Cerro Gordo	207,717.96	37,319.46	700,000.00		
Cherokee	477,000.00	8,232.66			
Chickasaw	164,500.00	10,698.56			41,616.73
Clarke	162,000.00	34,412.04			
Clay	567,500.00	69,477.95			
Clayton	25,000.00	3,159.14			
Clinton	184,000.00	112,500.08	695,000.00	108,000.00	2,880.15
Crawford	880,000.00	32,872.24			
Dallas	341,000.00	101,369.41			
Davis	170,000.00				
Decatur	286,500.00	13,407.71			
Delaware	88,000.00	64,423.55			
Des Moines	40,000.00	823.26			
Dickinson	340,700.00				
Dubuque	841,778.00	115,374.82			2,822.79
Emmet	287,000.00	4,103.38			
Fayette	146,000.00	28,499.46			
Floyd	300,000.00	92,878.09	565,000.00	92,650.00	22,912.32
Franklin	377,000.00	51,484.82			
Fremont	389,000.00	19,452.96		8,000.00	
Greene	452,000.00	15,586.81		63,000.00	
Grundy	134,000.00	6,366.46			980.46
Guthrie	319,000.00	12,147.01		75,700.00	17,199.90
Hamilton	446,000.00	5,793.67			776.53
Hancock			500,000.00		
Hardin	446,000.00	37,713.27			30.00
Harrison	265,500.00	4,560.34			
Henry	141,500.00				
Howard	54,500.00	5,000.04			163.00
Humboldt	152,004.00	2,030.71			
Ida	168,000.00	15,939.31			
Iowa	393,000.00				
Jackson	178,000.00	6,310.71			
Jasper	405,000.00				
Jefferson	121,000.00				
Johnson	142,000.00	7,101.25			
Jones	53,000.00	22,809.76			
Keokuk	67,000.00				
Kossuth	556,500.00	25,232.59			44,300.58
Lee	168,215.00	29,347.40			
Linn	90,000.00	91,022.01		38,200.00	
Louis	76,900.00	21,713.93			

TABLE NO. 16—PART II—Continued

Counties	Total county bonds	County warrants	Primary road bonds	Primary road certificates	Primary road district fund warrants
Lucas	\$ 211,500.00	\$ 80,956.88			
Lyon	100,000.00	9,732.09			
Madison	138,000.00				
Madison	297,500.00	41,600.59			
Marion	570,000.00	12,564.58			
Marshall	827,000.00	6,259.69			\$ 4.00
Mills	410,000.00	126,855.27			142.11
Mitchell	272,000.00	11,874.25			1.75
Monona	49,000.00	40,020.26			
Monroe	309,500.00				
Montgomery	465,000.00	19,154.22			
Muscatine	80,000.00	47,882.91			
O'Brien	178,775.00	14,501.05	\$ 665,000.00		16,488.41
Oceola	212,500.00	5,324.76			
Page	400,000.00	123,929.97			
Pale Alto	411,000.00	40,468.84			3,500.00
Plymouth	15,000.00	28,068.75			
Pocahontas	920,000.00	76,273.93			
Polk	2,015,000.00		899,000.00		
Pottawattamie	1,055,000.00	197,129.83			
Pottawattamie	250,000.00	37,688.43			
Ringgold	158,600.00				
Sac	260,000.00	11,884.40			
Scott	621,000.00	187,610.12	763,000.00	\$ 129,500.00	32,374.50
Shelby	95,000.00	32,945.52			5,363.05
Sioux		791.47			
Story	337,000.00	19,328.81			
Tama	253,500.00				
Taylor	55,000.00	52,446.49			
Union	183,000.00	28,461.03			
Van Buren	212,000.00				
Wapello	660,000.00	67,893.17			70.71
Warren	62,500.00	7,013.42			
Washington	92,000.00	41,062.08			1,605.50
Wayne	66,000.00	263.00			
Webster	89,000.00	64,698.02			
Winnebago	210,000.00		50,500.00		
Winnebago	227,000.00				
Woodbury	925,000.00	241,717.27		653,723.62	
Worth	21,000.00	29,269.13			
Wright	455,500.00	83,990.04		58,000.00	19,228.18
Total	\$29,760,639.66	\$3,212,537.85	\$5,257,500.00	\$1,390,173.97	\$222,774.64



TABLE NO. 16

Bonded and Other Indebtedness Outstanding—January 1, 1923

## PART III

Counties	Secondary road certificates	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total all indebtedness outstanding Jan. 1, 1923
Adair					\$90,500.00
Adams					151,704.32
Alfalfa				\$33,136.54	
Appanoose				333.50	
Archer				\$41,200.00	
Benton			28,800.00	7,160.20	
Black Hawk					385,212.15
Boone			122,809.00	3.65	
Borger					1,071,763.71
Buchanan					833,450.00
Buena Vista					59,705.77
Butler			52,500.00	51,628.33	
Callahan				51,340.08	
Carroll			131,093.00	149,291.20	
Cass			21,300.00	8,772.91	
Cedar			115,300.00		
Cerro Gordo					403,804.71
Cherokee			601,987.11	527,470.18	
Chickasaw					75,123.05
Clarke					2,374,694.41
Clay					485,232.66
Clayton			320,736.91	13.00	
Clinton					216,828.29
Crawford					196,412.04
Dallas			4,400.00		1,284,712.58
Dawson			44,400.00		28,159.14
Decatur			92,549.50		1,198,364.39
DeKalb					22,575.05
Dickinson					66,964.60
Dubuque					94,581.48
Emmet					536,959.89
Fayette					262,649.50
Floyd					307,184.09
Franklin					157,423.55
Fremont					331,755.20
Greene					1,209,336.73
Grundy					459,975.91
Guthrie					523,965.70
Hamilton					244,499.44
Hancock					1,527,332.27
Hardin					583,411.89
Harrison					689,053.59
Henry					1,035,508.55
Howard					488,946.91
Humboldt					440,543.41
Ia					955,873.04
Iowa					1,353,056.94
Jackson					740,438.36
Jasper					578,303.01
Jefferson					141,560.00
Johnson					137,615.75
Kearney					760,296.20
Keokuk					183,939.31
Knox					393,000.00
Lee					184,210.71
Linn					493,000.00
Louis					121,000.00
					149,101.25
					75,800.76
					67,000.00
					910,937.96
					1,013,728.00
					592,926.87
					1,120.00
					329.74
					219,542.75
					747,887.87

TABLE NO. 16—PART III—Continued

Counties	Secondary road certificates	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total all indebtedness outstanding Jan. 1, 1923
Lucas					\$ 392,456.88
Lyons					109,782.09
Madison					138,000.00
Malaska			\$ 112,800.00	\$ 9,666.21	461,573.82
Marion			1,590.35	450.00	384,645.02
Marshall			170,700.00	1,443.39	1,005,406.99
Mills			71,749.99	10,797.87	619,545.24
Mitchell			41,565.00	122,203.17	467,586.17
Monona			398,849.98	87,190.67	573,050.91
Monroe					309,500.00
Montgomery			35,080.00	62,782.41	582,916.63
Muscatine			56,182.34	94,327.41	281,592.66
O'Brien			88,600.00	28,127.06	991,491.52
Oceola			449,666.23	41,983.30	709,474.29
Page			196,620.24	20,535.16	801,083.37
Palo Alto			899,615.00	396,518.85	1,751,102.69
Plymouth					43,068.75
Pocahontas				342,029.79	1,238,294.72
Polk			250,600.00		3,164,600.00
Pottawattamie			257,180.00	48,823.02	1,558,129.85
Poweshiek			149,800.00	14,972.57	452,461.00
Ringgold			71,800.00		259,400.00
Sac			88,700.00	41,096.36	401,680.76
Scott				12.00	1,733,496.63
Shellsy			273,665.93	8,929.76	414,895.26
Soss					791.47
Story			147,680.00	70,395.32	594,492.13
Tama			19,701.00		264,201.00
Taylor			59,000.00		166,445.49
Union					181,451.08
Van Buren			28,150.00		240,150.00
Wapello			12,200.00		740,163.88
Warren			335,100.00	1,540.65	405,154.07
Washington			45,000.00		180,668.18
Wayne					66,283.00
Weber			682,703.75	54,717.20	891,118.97
Winneshago			618,400.00		878,900.00
Winnebuck					227,000.00
Woodbury				2,106.75	1,822,547.54
Worth			632,196.07	199,968.36	790,457.46
Wright			1,278,670.11	217,349.32	2,132,537.65
Total	\$12.13		\$15,634,303.44	\$5,579,036.97	\$91,056,968.66

TABLE NO. 17

Miscellaneous Officers: Cost of Office During 1922

Counties	Assessors	Board of review	Township trustees	Township clerk	Constables' miscellaneous	Compensation of Soldiers' Relief Commission	Paid for soldiers relief
Adair	\$2,421.55	\$58.00	\$1,060.46	\$241.57		\$120.00	\$1,453.90
Adams	1,507.72	53.00	831.85	148.00	\$37.10		
Allamakee	3,730.85	195.00	534.40	60.00			
Appanoose	4,207.70	113.00	1,612.11	411.00	1,447.48	286.41	1,622.52
Audubon	1,892.88	24.00	1,015.50	177.00		30.00	742.00
Benton	3,406.35	116.00	702.50	168.00	125.10		1,279.16
Black Hawk	8,617.99	323.76	831.46	229.46	223.75		4,150.00
Boone	4,656.24	46.00	368.00	210.00	36.25	100.00	2,614.25
Bremor	2,236.92	234.80	786.00	165.00	156.25	76.00	2,344.00
Buchanan	3,632.80	719.00		103.70		775.00	
Buena Vista	3,454.30	137.00	930.75	212.20		705.00	
Butler	3,309.45	50.00	1,274.70	370.00	136.70	5,917.42	
Calhoun	3,632.25	58.00	1,041.20	333.00	293.45	130.25	1,541.58
Carroll	3,899.95	211.00	648.30	213.00	212.00	166.75	865.58
Cass	3,123.75	101.00	657.00	195.00		195.90	2,922.00
Cedar	2,285.27	207.00	315.00	93.00			
Cerro Gordo	5,499.51	108.00	324.00	114.00	1,000.00	271.00	5,159.03
Cherokee	2,334.20	100.00	834.00	377.60	193.75	37.90	2,697.35
Chickasaw	2,003.92	75.00	511.75	156.00	25	72.00	10.12
Clarke	2,013.70	17.50	848.80	259.00		121.75	
Clay	2,408.20	83.00	1,610.35	562.80	180.49	558.81	
Clayton	3,687.08	263.50	791.60	268.00	192.90	161.44	484.88
Clinton	7,161.20	562.00	1,010.34	321.48		540.00	4,846.38
Crawford	3,622.34	40.00	1,815.50	690.50		98.00	1,904.64
Dallas	4,164.61	96.00	318.50	129.88	225.00	1,500.00	
Davis	2,159.06	41.00	363.00	122.00	27.88	149.27	
Denatur	2,288.76	126.00	825.50	250.80		25.00	310.00
Delaware	3,751.40	195.00	1,710.50	347.00	232.70	2,225.00	
Des Moines	7,095.14	31.95	1,268.00	350.00	126.00	1,086.00	
Dickinson	2,424.16	32.00	574.30	32.00	44.15	128.63	
Dubuque	10,018.50	71.00	430.87	159.05		399.00	1,029.18
Emmet	2,249.30	53.00	618.50	76.50	124.20	12.50	
Fayette	4,707.46	95.50	661.10	226.35	13.60	74.00	2,978.55
Floyd	3,779.70	157.50	329.45	100.95	18.20	1,179.43	
Franklin	2,752.32	272.00	883.95	207.50		108.50	
Fremont	3,000.43	134.00	1,156.87	237.15	35.09	99.10	792.00
Greene	2,973.70	414.00		148.60		750.00	
Grundy	2,646.46	56.00	504.00	97.50	74.00	120.00	
Guthrie	3,379.00	29.00	503.70	178.10	34.50	91.00	1,698.32
Hamilton	2,788.30	43.00	348.00	120.00		400.00	
Hancock	3,545.60	70.00	459.68	9.00	34.10	4,495.00	
Hardin	3,690.66	144.00	423.00	168.00	109.12	265.00	1,400.00
Harrison	3,710.10	135.00	1,269.52	460.43	55.90	425.00	
Henry	3,470.44	125.80	850.91	401.79		75.00	250.00
Howard	1,685.90	126.00	793.76	275.24	1.90	20.00	
Humboldt	3,192.16	78.00	1,107.00	138.20	4.00	493.76	
Ia	2,178.50	54.00	770.20	277.80	150.00		
Iowa	4,205.76	32.00	1,420.89	433.32	149.50	123.00	1,105.00
Jackson	3,209.27	89.00	1,612.90	432.70		75.00	748.00
Jasper	5,449.60	79.00	581.00	156.00		96.05	985.00
Jefferson	2,949.09	174.00	980.00	218.00	61.20	189.00	4,624.75
Johnson	3,654.80	191.00	564.00	126.00	89.00		
Jones	2,807.89	76.00	420.00	141.00		25.00	1,096.77
Keokuk	4,272.00	85.00	1,179.32	291.13	76.60		447.50
Kossuth	3,110.26	101.00	1,527.10	381.90			4,501.25
Law	4,164.50	101.00	924.30	305.35	3,218.16	282.00	2,746.54
Linn	16,159.77	353.10	231.00	78.00	3,869.81		486.42
Louisa	2,345.20	62.00	533.00	170.50		225.20	751.12

TABLE NO. 17—Continued

Counties	Assessors	Board of review	Township trustees	Township clerk	Constables' miscellaneous	Compensation of Soldiers' Relief Commission	Paid for soldiers relief
Lucas	\$2,045.18	\$72.00	\$559.30	\$149.50		\$80.00	\$710.83
Lyon	3,127.14	126.00	997.75	283.65		67.85	2,000.00
Madison	2,612.80		1,242.70	233.95		150.00	849.00
Mahaska	4,561.08	161.00	541.50	182.17	\$628.30	180.00	3,338.42
Marion	5,538.02	89.00	648.00	21.00	954.74	64.60	2,000.00
Marshall	4,847.88	23.00	1,179.00	11.05	70.00	2,465.00	
Mills	2,294.13	43.50	745.50	473.50		60.70	3,296.20
Mitchell	3,349.64	64.00	830.50	240.50	173.90		445.00
Monona	2,641.22	530.00	424.00	132.00			
Monroe	1,455.63	98.60	1,432.65	609.75	542.29	72.00	283.50
Montgomery	2,397.10	35.00	356.00	113.00		21.87	675.62
Murcaine	3,057.72	40.00	1,090.10	155.00	1,888.70	150.00	1,330.34
O'Brien	2,967.02	124.00	581.60	226.42	26.85		
Oswego	1,712.67	69.00	811.20	191.60	37.89		1,016.09
Pager	3,228.19	58.00	1,267.60	252.70		71.54	1,741.02
Palo Alto	3,762.40	85.85	351.00	159.00	147.90		2,511.00
Plymouth	3,825.40	292.00	762.00	255.00	25.50	67.40	3,370.00
Pocahontas	3,186.56	238.00	1,086.00	267.00	189.40		75.00
Polk	5,160.58		1,895.08	197.00	1,509.00		18,044.53
Pottawattamie	7,368.33	396.00	990.00	315.00	240.00	337.50	
Poweshiek	2,499.00	24.00	1,018.00	414.55		205.00	850.00
Ringgold	1,737.74	2.00	880.00	281.75		25.40	474.59
Sac	3,488.00		2,071.45	520.00	192.90	70.00	1,193.10
Scott	13,177.56	687.20	802.00	255.00		555.40	6,863.28
Shelby	3,237.72		420.00	123.00			159.00
Sioux	3,158.30	100.00	1,033.25	349.45		35.50	
Story	6,447.25	41.00	1,518.14	498.01		67.54	680.00
Tama	3,843.49	151.75	670.50	251.57	30.00	60.00	2,000.00
Taylor	3,545.14	75.00	700.20	255.40	225.00	782.75	
Union	2,700.60	41.35	517.50	186.75		60.00	
Van Buren	2,376.20	13.00	678.40	236.12		75.00	850.57
Wapello	4,894.22	97.00	1,346.00			383.16	3,925.79
Warren	2,692.05	52.50	896.62	252.23			4,870.00
Washington	3,505.56	154.00	570.15	243.07		3,319.00	
Wayne	2,368.10		1,379.60	31.55		25.00	
Webster	4,484.81	81.00	1,933.35	620.20	2,006.24		4,683.49
Winnebago	2,335.76	114.00	703.50	182.00		44.40	567.50
Winnebuck	3,445.50	207.00	899.65	214.00	115.44	5.00	6,784.43
Woodbury	13,814.56	18.00	2,068.50	640.00	3,000.00	269.00	5,948.35
Worth	2,064.71		909.70			58.80	20.00
Wright	3,164.64	210.00	282.00	96.00	143.23	60.00	1,362.00
Total	\$381,570.22	\$12,576.36	\$83,965.68	\$24,799.73	\$23,003.24	\$10,424.09	\$166,267.18



TABLE NO. 18

## Miscellaneous Court Expense, 1922

## PART I

Counties	District court expense including grand jury	Jail expense	Cost of coroner's court
Adair	\$2,043.30	\$490.32	
Adams	3,113.40	340.60	
Allamakee	7,171.83	1,166.63	\$244.72
Appanoose	17,541.72		503.15
Audubon	3,308.42	448.57	
Benton	9,256.40	1,208.33	174.00
Black Hawk	14,630.24	944.66	593.44
Boone	13,164.07	625.63	140.30
Bryant	3,977.24	68.01	134.40
Buchanan	3,760.92	321.08	385.33
Buena Vista	7,684.58	398.01	112.90
Butler	4,434.91	181.00	87.90
Calhoun	3,082.30	129.90	208.00
Carroll	4,556.96	1,194.97	333.00
Cass	12,508.85	275.91	77.65
Cedar	5,463.57	205.08	
Cerro Gordo	25,976.99	1,097.99	131.40
Cherokee	8,087.84	145.85	20.50
Chickasaw	4,699.41	1,085.96	56.40
Clarke	8,699.41	28.32	5.00
Clay	3,633.73	682.12	63.40
Clayton	4,652.49	1,806.40	58.40
Clinton	19,710.29	11,405.21	934.85
Crawford	5,879.20	123.75	
Dallas	11,178.96	1,232.67	236.10
Davis	10,823.89	26.55	36.55
Deaatur	4,677.63	682.99	32.15
Delaware	5,421.40	418.80	62.85
Des Moines	9,360.31	3,492.79	389.80
Dickinson	2,167.04	18.30	
Dubuque	17,199.44	3,730.19	478.50
Emmet	3,383.95	709.37	96.60
Fayette	13,476.43	1,292.56	76.90
Floyd	4,085.17	1,998.61	32.80
Franklin	2,572.95	636.67	20.19
Fremont	4,652.02	946.31	20.90
Green	16,550.01	489.35	282.90
Grundy	1,096.89	196.22	196.00
Guthrie	3,702.16	88.88	96.35
Hamilton	9,070.42	164.00	136.60
Hancock	4,566.99	352.40	231.10
Hardin	10,430.99	684.81	88.50
Harrison	11,746.26	846.15	21.15
Henry	8,381.45	189.00	
Howard	3,164.35	715.61	67.90
Humboldt	4,158.70	279.00	84.80
Ia	4,453.85	125.23	
Iowa	10,913.99	434.81	15.80
Jackson	4,872.85	2,087.77	64.00
Jasper	12,733.78	758.40	139.00
Jefferson	2,614.60	779.30	117.20
Johnson	21,531.74	408.97	195.29
Jones	7,979.99	1,143.74	
Keokuk	8,357.04	222.77	4.10
Keosauqua	2,499.58	695.30	80.40
Lee	24,088.53	7,998.88	253.45
Linn	27,654.58		351.70
Linn	6,134.53	253.76	

TABLE NO. 18—PART I—Continued

Counties	District court expense including grand jury	Jail expense	Cost of coroner's court
Lucas	\$ 6,236.59	\$ 958.31	\$ 13.65
Lyon	5,501.02		
Madison	8,729.71	713.44	168.20
Mahaska	7.00	910.14	103.90
Marion	7,912.49	525.25	258.09
Marshall	11,148.02		
Mills	5,438.49	3,097.12	34.70
Mitchell	2,611.95	977.72	102.40
Monona	8,282.42	142.57	28.20
Monroe	7,568.45	1,490.01	487.70
Montgomery	2,578.14	894.92	41.40
Muscatine	9,693.67	794.27	371.30
O'Brien	4,030.76	124.29	167.85
Oceola	2,328.61		64.30
Ogish	15,406.65	1,315.60	151.45
Page	4,362.27	974.49	18.00
Palo Alto	5,920.60	1,178.22	
Plymouth	206,468.76	23,156.45	2,475.20
Pocahontas	3,985.37	577.35	
Polk	31,746.86	8,445.58	1,316.40
Pottawattamie	10,126.79	1,216.82	42.80
Poweshiek	6,780.80	75.36	40.80
Ringgold	4,105.07	118.53	8.83
Sac	55,361.38	14,634.95	1,985.24
Scott	8,266.15	2,315.74	14.50
Shelby	7,399.71	1,103.39	
Sioux	15,193.52	3,586.18	510.85
Story	6,430.06	780.45	
Tama	4,623.77	286.45	
Taylor	8,415.08	327.40	208.40
Union	5,799.89	26.77	
Van Buren	17,160.93	3,106.48	1,156.14
Wapello	4,143.29	611.50	321.80
Warren	4,646.66	964.46	353.50
Washington	4,236.85	209.32	122.35
Wayne	12,306.34	27.40	
Webster	6,703.93	215.95	85.15
Winneshiek	15,168.38	808.89	232.73
Winnebago	52,382.96	4,044.96	656.35
Woodbury	2,146.28	50.15	20.00
Worth	9,719.61	1,705.15	139.45
Wright			
Total	\$1,108,134.81	\$199,813.91	\$20,155.23

TABLE NO. 18

## Miscellaneous Court Expense, 1922

## PART II

Counties	Cost of justice of peace court	Superior court expense	Other court expense	Total court expense
Adair	\$209.00			\$2,742.62
Adams	86.60			3,540.60
Allamakee	756.45			9,320.62
Appanoose	3,484.95			21,329.82
Audubon	199.53			4,584.54
Benton	232.05			10,870.78
Black Hawk	1,767.60		\$7,391.29	25,327.22
Bonne	3,800.52		171.25	17,998.77
Bremner	618.55			4,814.20
Buchanan	363.60		481.35	5,230.95
Buena Vista	334.10			8,529.59
Burke	212.65			4,234.46
Calhoun	309.25			3,780.15
Carroll	179.65			6,464.58
Cass	185.00			13,047.41
Cedar	328.20			6,096.83
Cerro Gordo	484.80			27,691.18
Cherokee	748.10			9,602.29
Chickasaw	230.20			6,062.97
Clarke	133.50			8,816.33
Clay	481.24			4,562.40
Clayton	291.95			6,209.24
Clinton	3,373.50		5,733.92	41,157.77
Crawford	737.80			6,740.75
Dallas	528.88			13,181.61
Davis	61.40			10,848.34
DeKalb	387.60			5,800.37
Delaware	284.60			6,187.65
Des Moines	5,239.70		406.54	18,569.14
Dickinson	118.15			2,305.66
Dubuque	5,961.90			27,470.03
Emmet	230.30			4,420.22
Payette	208.44			18,306.56
Floyd	333.20	3,282.23		6,772.84
Franklin	681.77			3,911.49
Fremont	717.72		534.51	6,871.46
Greene	240.95		647.90	18,202.11
Greely	204.10			2,467.21
Guthrie	302.19			4,199.58
Hamilton	714.72			10,085.74
Hancock	92.60			5,242.99
Hardin	279.92			11,463.32
Harrison	398.10			13,065.56
Henry	541.83			9,112.28
Howard				3,947.86
Humboldt	131.60			4,645.10
Ia	150.05			5,729.13
Iowa	291.55			11,656.15
Jackson	298.83			7,323.45
Jasper	571.58			14,202.76
Jefferson	280.80			8,791.90
Johnson	4,097.29			26,254.28
Jones	317.90	134.50		9,576.13
Keokuk	440.97			9,021.88
Kenneth	696.96			4,882.40
Le	7,060.85		3,490.98	42,928.41
Linn	7,974.65	7,084.90	2,580.22	45,645.75
Linn	290.43			6,678.72

TABLE NO. 18—PART II—Continued

Counties	Cost of justice of peace court	Superior court expense	Other court expense	Total court expense
Lucas	\$ 469.40			\$ 7,777.35
Lyon	45.00			5,346.02
Madison	638.05			7,269.40
Mahaska	2,261.92			3,282.96
Marion	534.65			9,239.48
Marshall	263.65			15,679.11
Mills	363.65		\$ 4,822.09	7,953.96
Mitchell	370.95			4,063.02
Monona	248.21			8,681.40
Monroe	1,474.28	\$ 2,000.00		14,039.44
Montgomery	771.62			4,586.08
Muscatine	4,287.58			15,146.82
O'Brien	144.75			4,467.65
Oceola	127.45			2,529.56
Page	252.90	1,296.05		18,432.45
Palo Alto	120.00	632.30	713.90	6,830.96
Plymouth	916.38			8,015.20
Pocahontas	270.65		20.00	4,862.37
Polk	1,371.50			253,472.91
Pottawattamie	5,962.24	1,000.00		48,065.08
Poweshiek	105.15	1,138.23		12,639.79
Ringgold	243.25			7,140.21
Sac	192.90			6,426.37
Scott	9,124.20		2,419.36	83,545.06
Shelby	209.94			10,806.33
Sioux	227.95			8,731.05
Story	337.55			19,627.90
Tama	149.35			7,359.87
Taylor	227.85			5,138.07
Union	473.70			9,422.58
Van Buren	183.60			6,010.26
Wapello	5,624.30			37,947.85
Warren	421.15			4,497.74
Washington	278.48			6,243.10
Wayne	75.25			4,043.97
Weber	4,733.75			17,067.49
Winnebago	383.96			7,390.99
Winneke	509.43			16,809.43
Woodbury	3,961.75	6,021.51	3,187.84	70,255.37
Worth	38.80			2,275.23
Wright	266.58			11,860.79
Total	\$107,932.46	\$27,050.10	\$28,810.07	\$1,431,596.28



TABLE NO. 19

Miscellaneous County Expense, 1922

## PART I

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals	Inebriate support in state hospitals	Glenwood, feeble minded	Oakdale, tuberculosis
Adair.....	\$4,419.00	\$1,776.71	\$7,170.80		\$432.94	
Adams.....	1,653.76	2,046.31	7,740.23		154.55	\$ 516.02
Allamakee.....	7,363.27	5,883.31	3,520.41		160.64	655.73
Appanoose.....	13,907.46		17,399.71	\$141.60	299.84	1,137.50
Audubon.....	3,619.45	3,855.24	9,528.10	24.00	158.76	589.19
Benyon.....		7,218.71	15,963.58		712.65	1,761.02
Black Hawk.....	12,658.91	9,467.19	12,797.34		1,083.37	3,337.43
Boone.....	4,418.59	7,234.97	11,979.63	5.00	248.90	5,213.17
Bremer.....	6,631.32	2,957.09	7,979.00		194.61	3,266.18
Buchanan.....		2,664.92	8,014.49		366.03	1,441.23
Burns Vista.....		4,082.26	12,942.82		366.03	2,872.88
Butler.....	3,821.35	4,234.10	9,560.40	155.06	186.71	2,440.03
Calhoun.....		4,164.78	12,959.30		247.35	1,651.25
Carroll.....	7,093.03	5,478.68	12,991.40		440.21	435.00
Cass.....	6,090.07	4,808.12	4,860.15		230.58	495.81
Cedar.....	5,221.03	5,553.50	4,013.60		621.18	5,741.59
Cerro Gordo.....		3,300.89	13,091.20	124.01	188.75	2,128.05
Cherokee.....	2,420.21	4,516.32	11,577.30		123.76	985.79
Chickasaw.....	5,120.64	2,750.32	7,092.35			
Clarke.....	2,284.21	2,957.11	9,596.00		308.50	180.12
Clay.....	2,057.11	2,773.15	4,804.00		197.45	2,219.58
Clayton.....	3,914.83	2,644.50	31,089.66		602.49	2,694.83
Clinch.....	12,654.41	6,373.82	13,082.40		450.62	102.95
Crawford.....	3,681.84	6,418.77	12,460.98		532.29	2,089.99
Dallas.....	1,101.72	3,827.91				
Davis.....	3,232.44	5,646.23				
Deuster.....	9,001.09	4,712.81	8,866.22		398.49	801.67
Delaware.....		4,415.32	9,484.90		838.97	1,401.16
Des Moines.....	2,180.56	8,238.03	19,262.29		122.82	1,962.35
Dickinson.....	9,266.34	3,081.73	5,987.20		699.06	1,448.87
Dubuque.....	11,425.30	16,075.96	27,361.96		10.73	304.03
Emmet.....	5,097.35	3,099.27	5,310.00		291.41	264.57
Fayette.....	6,951.11	29,750.38	7,667.20		307.88	1,701.59
Floyd.....	158.75	3,213.19	13,295.95		77.09	
Franklin.....	4,256.31	655.22	7,305.30		350.02	1,905.21
Freemont.....	5,976.70	2,972.67	10,067.29		309.15	1,554.17
Greene.....	5,739.16	5,087.68	9,183.54		388.00	
Grundy.....	1,600.58	3,110.73	4,940.80		88.92	
Guthrie.....	3,958.46	3,711.93	7,462.59		222.04	10.48
Hamilton.....	6,123.38	5,397.49	7,220.40		87.32	83.88
Hancock.....	2,082.34	4,324.64	7,082.50		256.38	306.12
Hardin.....	2,007.47	9,639.41	10,720.27		556.56	1,123.17
Harrison.....	3,425.97	3,558.51	11,419.45		65.51	672.15
Henry.....	8,869.43	4,889.01	10,382.16		160.52	1,010.65
Howard.....	1,926.47	5,292.14	9,327.70		362.18	1,804.85
Humboldt.....	2,732.06	1,285.74	11,686.40	319.40	122.86	394.33
Iowa.....	2,612.13	3,954.31	8,674.00		431.13	169.84
Jackson.....	6,739.44	5,695.46	11,313.55		422.83	780.00
Jackson.....	5,445.68	2,394.91	6,826.50		585.87	1,110.44
Jasper.....	7,604.45	8,055.17	21,317.60		290.10	
Jefferson.....	4,871.80	1,610.00	7,912.24		415.79	4,851.95
Johnson.....	1,966.21	5,932.76	12,870.40		425.76	539.29
Jones.....	7,064.74	2,785.21	7,217.50		284.61	127.90
Kendak.....	10,801.60	2,807.48	12,494.34		235.15	3,395.84
Kossuth.....	7,979.49	10,369.48	16,245.66		981.26	6,343.39
Lee.....	6,562.56	6,698.55	33,051.44	304.80	1,457.23	11,754.48
Linn.....	12,714.72	8,482.49	36,844.04	1,205.44	53.32	1,391.91
Louis.....	3,180.42	4,351.90	3,928.85			

TABLE NO. 19—PART I—Continued

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals	Inebriate support in state hospitals	Glenwood, feeble minded	Oakdale, tuberculosis
Lucas.....	\$ 4,268.76	\$ 3,921.34	\$ 8,419.54		\$ 144.75	\$ 785.17
Lyon.....	1,929.69	3,577.83	6,336.80		146.29	567.46
Madison.....	4,013.58	3,719.08	10,967.35		286.74	286.74
Mahaska.....	1,553.05	6,822.77	15,434.82		778.37	816.84
Marion.....	6,956.63	7,545.99	18,053.00	\$ 90.40	367.09	298.72
Marshall.....	3,705.34	10,040.24	9,405.48		820.12	2,399.47
Mills.....	9,876.04	4,170.50	14,563.92		941.92	1,194.54
Mitchell.....	2,011.40	2,920.70	13,106.42		174.87	595.48
Monona.....	7,362.29	2,858.31	10,531.20	64.80	337.76	449.81
Monroe.....	5,284.34	5,960.33	15,961.10	113.60	500.88	809.42
Montgomery.....	1,986.06	2,383.69	7,971.55	180.50	364.83	
Muscataine.....	7,624.99	6,770.86	300.50		85.45	862.50
O'Brien.....	4,713.74	6,710.78	8,006.20		52.82	766.35
Oceola.....		3,385.73	5,922.40		90.45	99.67
Page.....	3,159.51	5,167.94				
Pale Alto.....	10,032.43	2,162.80	7,750.40	212.00	138.41	1,917.22
Plymouth.....	2,972.71	5,194.98	17,120.80		401.70	1,437.63
Pocahontas.....	7,256.65	3,574.62	6,981.70		199.44	1,379.55
Polk.....	32,132.82	39,439.51	56,269.00	1,906.80	4,426.01	32,828.04
Pottawattamie.....	453.01	7,626.29	34,805.72		948.74	2,512.48
Poweshiek.....	5,743.64	4,645.98			477.62	3,820.44
Ringgold.....	3,972.66	4,841.50	7,316.23		323.14	
Sac.....	2,306.85	2,646.06				
Scott.....	3,784.04	14,276.79	45,123.80		2,284.22	2,165.97
Shelby.....	3,135.40	3,586.64	12,433.00			
Sioux.....	7,440.69	2,987.30	9,359.64		282.86	191.37
Story.....	8,319.20	4,562.70			385.45	1,943.00
Tama.....	3,965.47	3,619.49	10,077.45	93.50	219.60	1,405.13
Taylor.....	3,848.63	3,528.06	5,480.90		216.27	360.65
Union.....	5,170.77	3,230.47	13,010.40		321.23	1,857.74
Van Buren.....	7,742.12	1,862.74	10,158.99		381.94	
Wapello.....	11,113.18	7,463.08	19,003.61		1,542.99	729.68
Warren.....	2,863.58	13,967.55	4,593.05		163.70	427.50
Washington.....	6,144.45	3,184.01	9,028.70	51.64	213.15	1,548.54
Wayne.....	2,452.01	3,055.81	4,906.55	121.60	265.01	914.12
Webster.....	12,265.37	20,944.27	18,184.87		966.25	3,446.35
Winnebago.....	3,628.15	6,211.23	9,294.67		349.80	3,509.77
Winnebuck.....	1,784.77	10,145.63	12,211.20		53.08	838.61
Woodbury.....	21,583.55	26,821.20	66,230.45		2,760.06	8,708.53
Worth.....	697.89	1,692.77	8,548.44		47.01	2,523.10
Wright.....	836.15	6,176.42	12,160.15		120.55	2,159.13
Total.....	\$520,646.51	\$576,020.73	\$1,209,434.65	\$5,105.70	\$42,909.33	\$178,066.63

TABLE NO. 19

Miscellaneous County Expense, 1922

## PART II

Counties	Woodward epileptic	Davenport orphan's home	Council Bluffs school for deaf	Vinton college for blind	Toledo Juvenile home	Summer school and teachers institute
Adair	\$438.99					\$194.50
Adams	555.00					
Allamakee	361.23					
Appanoose	715.66					
Ashtabula	396.00	\$2,098.40	\$230.67			994.22
Benton	2,411.06	1,465.92	1.90		\$482.32	392.99
Black Hawk	2,830.90	1,850.06	1.50	\$4.70	2,286.08	316.78
Boone	2,028.00	338.87	28.75			235.80
Bremer	373.60					
Buchanan	215.82					277.39
Buena Vista	264.80	11.41		65		
Butler	984.00		39.67			271.56
Calhoun	398.40		576.80	39.87		
Carroll				6.77		150.00
Cass	563.20	150.00			267.21	
Cedar	573.90	372.03				
Cerro Gordo	428.03	1,230.29	24.26	46.95		413.07
Cherokee						301.59
Chickasaw	1,328.80		2.25			150.00
Clarke						255.00
Clay	713.60					
Clayton	634.40	466.83	16.10	69.67		
Clinton	1,444.88	4,081.06		22.90		
Crawford	144.00					278.47
Dallas	1,770.37	276.94	80.10			
Davies				47.13		
Decatur	565.60					372.38
Delaware	409.49	343.00				635.50
Des Moines	651.28	928.99				
Dickinson	72.00	137.62	4.21			
Dubuque	1,171.52	997.10				418.35
Emmet	652.52	102.42				
Fayette	1,358.42	954.57				302.82
Floyd	37.20	427.82	40		239.26	
Franklin	576.00				957.04	
Fremont	299.59				302.62	
Greene	576.00		14.80	79.57	150.00	
Grundy	576.00				226.63	
Guthrie	1,228.80	12.10	2.55	8.00	280.65	
Hamilton	2.94	450.20		38.34		
Hancock	875.20	58.07	35.99		374.37	
Hardin	894.40	571.67	20.92			176.68
Harrison	1,852.01	50.89	1.50			
Henry	432.00					
Howard	277.60	150.00				
Humboldt	76					285.14
Ia	432.00					
Iowa		39.38				
Jackson		450.00	34.56			300.27
Jasper	719.47	1,269.96	25.73			815.85
Jefferson						383.50
Johnson	1,094.00	446.43		40.83		
Jones	1,132.80	1,003.52	48.20			
Keokuk	360.00	322.56	46.63			
Kossuth	251.00				196.74	30.00
Lee	632.74	266.85	18.85			387.91
Linn	4,908.82	9,547.71	39.43	108.25	2,327.44	425.75
Louisiana	1,196.20	600.00			478.34	250.17

TABLE NO. 19—PART II—Continued

Counties	Woodward epileptic	Davenport orphan's home	Council Bluffs school for deaf	Vinton college for blind	Toledo Juvenile home	Summer school and teachers institute
Lucas	\$ 288.00	\$ 310.88				
Lyon	685.20					
Madison	283.71	300.00				\$ 348.76
Mahaska	1,688.80	684.02		\$ 35.68		399.68
Marion	864.00		\$ 50.53			
Marshall	894.40	792.29	2.30		\$ 757.87	
Mills	215.54					282.85
Mitchell	576.00					368.20
Monona	216.00	141.13	44.38			
Monroe	1,319.60				393.56	M
Montgomery	312.63		2.25			177.27
Muscatine		4.13	33.00			271.36
O'Brien	325.60					
Oceola	557.60					
Pago						213.55
Palo Alto	600.97					
Plymouth	313.27					
Pocahontas	1,160.54	234.02				254.44
Polk	6,515.24	9,371.25	314.31	254.42		622.63
Pottawattamie	1,068.01	2,276.28	72.45	114.11		265.00
Poweshick	316.00	720.96			540.56	
Ringgold	49.74					257.58
Sac	120.35	30.24	9.00	698.28		150.00
Scott	2,345.26	7,280.07	46.79	43.88	298.68	253.64
Shelby						325.80
Sioux			24.20	60.85	231.74	
Story	994.12	805.61	3.55			150.00
Tama	739.08	450.00	57.01			377.75
Taylor	853.60	900.00	14.80		201.96	415.49
Union	282.77		24.50	13.90		517.00
Van Buren		150.00				309.00
Wapello	1,215.93	2,609.46	2.30	7.64	1,299.48	402.20
Warren	421.60	37.50			1,493.00	313.83
Washington	327.05					258.06
Wayne	349.60	2,202.03	1,513.45			230.20
Webster	1,209.75	2,946.65				325.54
Winnebago	292.99					
Winnechuk						
Woodbury	2,507.20		85.44	21.25		
Worth	20.80	317.50				325.80
Wright	685.60		44.80			
Total	\$73,761.17	\$64,154.89	\$3,651.72	\$1,743.64	\$13,106.30	\$18,450.18



TABLE NO. 20

Miscellaneous County Expense, 1922

## PART I

Counties	Tolls and rental of telephones	State examinations	School books	Supplies	Unclaimed fees
Adair	\$ 469.40	\$ 615.47	\$ 2,523.04	\$ 1,724.96	\$ 59.30
Adams	112.58	416.93	1,625.33	3,213.35	88.90
Allamakee	561.51			276.84	92.10
Appanoose	541.50		3,325.00		98.03
Ashtabula	700.42	426.40		4,625.76	
Benton	449.16	1,148.36	3,171.46		418.85
Black Hawk	1,304.20	1,354.79	6,238.84	6,308.53	12.70
Boone	555.26		1,583.69		387.31
Buchanan	603.74			15.29	
Bremer	782.89			6,256.86	
Buena Vista	532.91	1,070.94	1,767.67	6,004.84	163.60
Butler	1,311.19		3,708.06	3,654.47	
Calhoun	636.30	453.66			24.37
Carroll	796.13	611.41			
Cass	768.18		3,374.62	370.28	
Cedar	466.53	270.31	1,290.38	467.35	3.95
Cerro Gordo	1,189.30		4,926.69	300.40	
Cherokee	482.45	553.54	15,832.89	2,965.29	14.20
Chickasaw	691.80	373.63	4,356.85	788.72	5.20
Clarke	521.10	840.58		3,599.20	49.50
Clay	567.50		2,981.62	3,466.74	
Clayton	743.63		5,735.74		
Clinton	1,377.86	790.57			7.15
Crawford		419.80		3,256.56	
Dallas	1,353.13		2,141.33	8,207.54	674.77
Davis	155.15	523.52	2,337.69	3,541.71	58.41
Decatur	427.80	431.78		547.84	
Delaware	395.75	257.82		4,771.30	
Des Moines	449.73	657.83	4,290.54	4,085.18	18.60
Dickinson	509.55	652.09	2,714.92	530.72	
Dubuque	1,628.18				2.10
Emmet	669.65		4,981.16		
Fayette	1,066.65		7,431.90	6,920.23	8.50
Floyd	950.39	1,036.32	329.25	3,864.02	41.15
Franklin	819.62			4,961.42	
Fremont	385.40	688.04			1,516.16
Greene	774.42		3,861.35	3,706.40	
Grundy	432.65		3,645.66	4,840.37	247.00
Guthrie	360.05		2,225.05	4,568.59	
Hamilton	701.87	819.36		1,279.55	
Hancock	526.30	532.13		687.81	205.78
Hardin	715.28		4,312.15	7,129.19	164.22
Harrison	275.75	522.78	3,171.19	2,541.23	2.80
Henry	723.80	413.67			
Howard	343.66	171.63	3,544.76		
Humboldt	464.15	443.67			
Iowa	365.45	331.05	2,509.79	1,673.85	
Jackson	921.78	598.59			
Jasper	629.21		622.28	1,763.24	
Jefferson	1,197.30	2,238.24	7,157.70	5,255.29	130.07
Jones	729.42	578.20			
Johnson	335.92	618.54		4,208.62	1,810.45
Jones	827.61	314.16	3,292.11	549.13	
Keokuk	734.74	427.86		2,319.61	1,040.81
Kossuth	724.50		4,506.29	1,062.16	
Lee	779.74	1,276.47		333.16	
Lincoln	1,087.42		9,106.01	1,275.75	9.98
Louis	667.58		312.47	74.95	

TABLE NO. 20—PART I—Continued

Counties	Tolls and rental of telephones	State examinations	School books	Supplies	Unclaimed fees
Lucas	\$ 449.11	\$ 443.52	\$ 47.50	\$ 1,408.02	\$ 914.34
Lyon	947.43	760.53		4,347.56	
Madison	642.85	744.54	654.38	4,199.09	44.54
Marquette	690.65			2,350.25	838.07
Marion	51.60	951.74		5,836.78	89.55
Marshall	734.05		4,097.73	4,788.06	947.19
Mills	563.77		3,109.18	2,604.48	20.73
Mississippi	413.65	227.68		2,497.63	8.87
Monroe	408.40	457.70	1,094.13	7,901.25	124.10
Monroe	722.69	366.21		6,087.25	35.47
Montgomery	643.39			4,175.77	21.27
Muscatine	752.51	949.45	3,829.69	2,823.62	11.83
O'Brien	326.37	857.37	1,886.29	6,198.85	
Oceola	480.65			13,362.33	
Pago	943.01	1,006.59	5,529.25	4,751.13	305.61
Palo Alto	596.85	1,037.48	413.74	9,697.98	
Plymouth	591.05		9,442.32	5,192.89	340.73
Pocahontas	726.60	628.45		3,812.89	
Polk	2,933.17	6,350.92	8,533.38	22,849.29	2,122.91
Pottawattamie	2,099.38		256.92	3,724.83	290.84
Pottawattamie	421.70			683.08	4.60
Ringgold	547.95	331.58	4,222.71	148.25	12.10
Sac	380.90	545.20	1,362.27	5,113.27	
Scott	556.92			424.02	40.40
Shelby	561.86	465.57	2,902.92	4,882.62	
Shelby	568.49	888.55			
Story	944.45				
Tama	708.59	540.85		6,130.28	3.00
Taylor	549.65	370.41	2,378.97	3,934.35	545.91
Union	387.90		2,235.87	670.26	62.20
Van Buren	478.90	237.53	300.00	891.12	38.55
Wapello	1,172.79				214.45
Warren	760.28	511.33	15,635.84	58.46	7.60
Washington	927.90	542.97	3,585.28	2,667.54	335.00
Wayne	318.63			4,165.72	34.30
Webster	937.85	1,052.11		1,189.31	130.13
Winnebago	386.60	528.56			69.16
Winnebago	620.95	315.88	3,490.46	2,554.14	73.88
Woodbury	3,039.01	3,352.34	3,930.47	6,118.70	104.40
Worth	485.05		8,003.69	3,367.83	
Wright	542.30	538.73	3,480.67	3,236.88	
Total	\$ 470,774.49	\$ 49,546.21	\$ 226,646.40	\$ 304,637.64	\$ 115,167.30

TABLE NO. 20

## Miscellaneous County Expense, 1922

## PART II

Counties	Other trust funds	Preliminary drainage expense	Cost of primary election 1922	Cost of general election 1922	Farm Bureau
Adair			\$ 1,337.72	\$ 1,920.30	
Adams			1,247.25	1,445.87	
Allamakee	\$ 100.00	\$ 1,124.93	1,833.00	2,961.80	\$ 3,000.00
Appanoose			3,074.95	3,558.45	
Audubon		4,307.27	175.49	1,888.17	
Benton			4,787.24	6,047.66	
Black Hawk	5,079.80	4,054.72	818.65	1,995.64	
Boone		1,889.46	1,631.60	2,438.21	
Bremer			1,906.27	2,504.08	
Buchanan			1,831.20	1,591.66	
Buena Vista		169.13	1,923.32	1,731.15	
Butler		60.04	1,147.78	1,056.40	3,000.00
Calhoun			2,665.22	2,979.25	3,000.00
Carroll			1,730.08	2,070.43	
Cass	1,416.10		1,809.53	1,923.09	
Cedar			2,444.00	2,746.17	
Cerro Gordo			1,541.38	1,999.24	
Cherokee	4,782.22		1,276.60	1,658.29	
Chickasaw			1,170.45	2,070.00	
Clarke			1,282.18	1,484.45	
Clay		1,565.32	2,663.52	3,426.55	
Clayton			2,513.05	3,802.56	
Clinton			1,461.14	1,295.54	3,000.00
Crawford			2,328.93	2,400.34	
Dallas		749.43	1,729.61	2,248.75	
Davis	120.00	2,378.23	1,778.01	2,768.37	
Decatur	125,296.78	9,868.82		*4,905.39	
DelaWare			1,916.64	3,641.46	
Des Moines			343.35	362.26	
Dickinson		112.88	2,933.29	5,435.06	
Dubuque		5,935.59	1,288.77	1,096.26	
Emmet				*5,254.98	
Fayette	1,200.00	2,998.61	2,318.35	1,882.35	
Floyd			1,827.35	2,049.51	
Franklin			3,616.92	1,650.91	3,000.00
Fremont			1,962.87	1,920.80	
Greene	2,350.00		7,261.31	*5,035.22	
Grundy			69.05	1,684.51	
Guthrie			385.45	1,933.05	
Hamilton			707.41	2,106.12	
Hancock	1,885.06		75.93	2,133.74	
Hardin			330.65	1,582.24	
Harrison				1,665.19	
Henry			1,801.00	2,349.64	
Howard		116.20	1,683.89	2,251.40	
Humboldt			1,569.20	1,548.42	
Ia			1,249.55	1,960.21	
Iowa		1,248.60	1,272.92	1,502.61	
Jackson			1,523.65	1,951.09	4,000.00
Jasper			1,614.20	2,785.50	
Jefferson			2,797.50	2,660.48	
Johnson		1,554.01	2,127.48	2,688.39	
Jones			1,123.07	2,305.21	4,000.00
Kearuk		425.58		*5,962.95	3,000.00
Kossuth	708.31	1,909.39	2,799.69	2,818.37	
Lee	2,299.61		2,520.09	5,227.42	
Linn			72.70	8,186.33	5,000.00
Louis	49.40	144.40	1,774.03	1,935.63	2,500.00

## COUNTY AUDITING DEPARTMENT

TABLE NO. 20—PART II—Continued

Counties	Other trust funds	Preliminary drainage expense	Cost of primary election 1922	Cost of general election 1922	Farm Bureau
Lucas			\$ 1,502.80	\$ *2,904.03	\$ 3,000.00
Lyon			1,322.30	1,390.99	
Madison	\$ 150.00		1,510.17	1,969.44	
Mahaska		\$ 730.82	2,378.45	3,258.30	
Marion			1,083.97	1,789.78	
Marshall			1,626.17	1,877.69	
Mills		1,843.60	1,875.91	2,017.19	
Mitchell		3,248.24	182.40	*4,724.45	3,750.00
Monona	382.99		2,629.30	2,209.99	
Monroe			872.58	1,613.25	
Montgomery			2,087.60	3,332.40	
Muscatine	14.12		1,385.31	2,500.00	2,500.00
O'Brien			271.78	1,227.84	
Oceola			1,199.94	*3,120.37	
Pago	12,668.52		1,924.30	1,680.24	
Palo Alto			2,327.06	1,407.11	
Plymouth				2,787.88	
Pocahontas			263.04	1,042.34	
Polk	5,000.00		1,815.85	13,964.07	
Pottawattamie	3,083.95		4,876.08	6,080.44	
Poweshiek	420.97		1,689.56	1,873.27	3,000.00
Ringgold			1,506.07	2,165.71	
Sac			1,540.05	1,779.32	3,000.00
Scott	58.29		2,460.59	5,352.28	
Shelby			1,154.24	1,446.95	
Sioux			1,957.81	2,156.78	12,700.00
Story			3,183.85	1,273.33	
Tama				2,774.54	
Taylor			1,503.02	2,024.95	
Union				1,668.30	
Van Buren	82.15		606.51	2,039.05	
Wapello			17,145.20	2,722.25	4,500.00
Warren			837.25	1,115.84	
Washington	151.95		85.80	1,866.44	
Wayne			845.50	2,423.83	
Weiler				2,044.96	5,000.00
Winnebago		1,689.58	1,508.80	1,378.60	
Winneshek			2,199.17	3,272.45	
Woodbury	14.80		1,323.24	3,291.81	5,050.00
Worth			90.00	1,224.56	
Wright			7,542.84	2,477.21	
Total	\$ 167,210.02	\$ 111,950.82	\$ 154,389.64	\$ 266,773.84	\$ 66,000.00

\* Include both primary and general election.  
 † Soldiers memorial.



TABLE

## County Treasurer's Statement of Receipts and

## PART

Counties	On hand Jan. 1, 1923	From current taxes, 1922 tax list	From delinquent taxes 1921 and prior years	Penalty interest and costs	From drainage taxes
Adair	\$131,551.69	\$698,816.31	\$9,234.14		\$372.51
Adams	79,302.12	448,628.80	4,104.32	\$2,089.97	11,226.49
Allamakee	77,248.67	580,975.07	24,631.60	4,246.19	9,171.40
Appanoose	149,723.42	811,648.17	6,077.32	6,315.05	1,716.00
Audubon	188,229.74	555,108.28	977.99	2,853.75	40,300.04
Benton	178,948.88	1,127,579.58	2,890.55	4,242.14	703.76
Black Hawk	496,675.52	2,231,358.00	25,202.82	18,597.39	12,844.49
Boone	237,017.66	1,287,968.66	14,307.70	6,579.08	302,902.50
Bremner	153,069.75	656,476.42	1,356.53	1,243.55	7,432.55
Buchanan	106,468.80	757,061.09	5,513.08	2,509.25	3,541.97
Buena Vista	188,452.10	1,019,372.52	3,168.21	4,513.83	65,782.45
Butler	103,713.69	802,925.05	9,956.87	3,353.26	48,155.55
Calhoun	223,136.90	966,372.18	5,488.76	3,478.54	105,791.45
Carroll	142,253.61	864,250.90	2,152.06	74,429.20	24,227.26
Cass	135,111.30	873,221.83	3,342.82	4,951.23	22,929.40
Cedar	198,047.40	818,086.19	3,655.13	2,349.40	797.68
Cerro Gordo	445,507.73	1,787,738.04	20,466.21	15,094.09	487,939.23
Charles	155,569.94	631,918.08	2,958.49	344.39	10,539.70
Chickasaw	70,767.29	534,544.75	12,316.79	5,567.79	
Clarke	29,569.51	370,114.57	2,980.07		
Clay	228,713.20	839,460.03	1,465.44	4,811.36	172,112.83
Clayton	167,069.72	937,890.15	1,171.43	2,669.26	
Clinton	282,134.64	1,847,782.10	85,336.06	8,632.29	35,936.55
Crawford	212,206.23	1,148,677.82	1,202.12	5,830.84	16,719.25
Dallas	251,085.35	1,175,041.22			128,784.62
Davis	167,196.29	462,027.41	689.27		12.04
Decatur	98,727.45	625,928.39	9,925.56	8,957.35	4,707.57
Delaware	102,744.17	719,470.00	5,670.74	3,721.78	9,720.93
Des Moines	126,885.25	1,314,488.65	17,720.46	7,334.38	76,472.81
Dickinson	253,028.54	632,063.07	8,467.86	3,167.28	154,976.61
Dubuque	343,771.66	1,975,250.48	1,569.64	11,453.63	124.36
Emmet	178,492.30	596,871.89	13,099.67	4,719.62	133,779.00
Fayette	182,009.98	1,176,850.58	1,311.29	4,528.58	4,757.51
Floyd	215,232.82	918,465.85	4,721.21	1,740.47	110,279.71
Franklin	245,080.55	835,786.23		3,336.71	283,468.27
Fremont	149,293.85	730,855.65		7,302.63	116,549.30
Greene	279,351.20	911,636.86	3,676.55	5,488.68	61,912.01
Grundy	189,036.11	711,936.78	5,817.08	36,507.07	9,242.09
Outre	150,493.85	827,814.77	7,383.56	7,203.08	11,138.44
Hamilton	258,137.49	901,721.32	18,969.19	9,495.24	248,890.57
Hancock	196,591.74	739,196.62	5,270.71		261,556.01
Hardin	171,981.15	1,059,487.39	3,809.03	4,128.39	130,362.52
Harrison	284,160.67	913,917.32	6,162.70	6,072.38	87,003.21
Henry	136,365.34	677,713.04	645.70	2,735.29	26,255.21
Howard	57,664.04	525,064.88	1,849.98	3,213.25	12,100.00
Humboldt	248,473.67	685,131.46	1,220.25	4,561.05	96,267.97
Ia	128,535.70	654,097.45	807.25	25.29	
Iowa	173,038.74	1,746,794.55	3,185.27	3,241.68	22,926.86
Jackson	188,479.85	686,569.54	607.21		
Jasper	189,831.93	1,368,090.02	18,035.10	7,468.45	7,953.03
Jefferson	123,910.51	683,066.11	1,082.18	884.39	
Johnson	537,544.57	103,858.87	113.25	3,127.41	
Jones	162,496.05	745,995.98	940.26	4,965.98	
Keokuk	183,996.40	831,675.37	3,279.63	3,753.33	12,520.87
Kossuth	363,414.04	1,134,040.83	1,272.67	159.88	727,478.68
Lee	122,832.14	1,548,854.99	3,550.62	4,829.37	84,476.24
Linn	299,211.54	2,084,402.54	8,716.06	7,229.86	
Louis	215,521.74	593,464.07	9,980.16	17,309.48	238,625.31
Lucas	101,441.39	545,560.51	838.87	2,651.09	

## NO. 1

## Disbursements for the Year 1923—(Receipts)

## I

From city special assessments (paying sewer, etc.)	From state primary road maintenance	Primary road assessment	Primary road certificates	Secondary road assessment	Secondary road certificates	Interest on bank deposits
\$35,600.78			\$10,000.00			\$3,312.56
\$2,392.60						2,562.37
35,529.76						1,961.97
26,023.35						3,913.63
8,751.43						3,628.90
2,439.76						3,402.70
143,168.24						12,855.42
80,462.54						5,276.56
30,186.48						4,108.49
2,138.99						4,469.41
37,442.81						4,339.06
48,155.55						3,760.85
125,765.80						6,874.69
59,161.82						4,642.41
42,108.37						4,735.92
10,313.30						6,555.70
84,449.81						18,739.33
72,541.07						3,899.73
572.28						2,546.15
68,079.33						1,200.52
15,289.67						5,069.21
189,868.78						4,818.34
49,965.99						9,541.80
73,560.47						7,123.49
19,368.27						5,352.04
176.53						2,512.64
9,720.93						3,112.12
76,472.81						5,674.45
84,236.82						8,857.55
80,024.65						8,322.59
103,371.08						4,924.46
32,230.75						4,656.16
69,847.72						4,428.54
44.90						5,875.36
41,289.26						5,704.92
83,245.50						5,556.94
47,588.61						5,085.96
39,270.21						4,415.42
30,950.52						9,102.57
163,186.48						6,792.42
15,781.27						6,024.24
97,024.01						7,479.21
26,255.21						3,546.59
12,100.00						2,219.48
35,032.00						6,601.09
2,092.41						3,606.58
40,400.84						5,119.51
41,311.27						5,877.78
12,921.41						6,989.73
138,603.66						7,730.20
2,404.89						2,040.05
12,633.26						3,317.21
2,957.53						4,774.77
12,520.87						2,927.24
43,125.05						8,426.81
39,340.22						18,543.47
80,099.55						6,428.89
222,119.96						3,027.28
10,873.56						
1,910.83						

TABLE NO. 1—

Counties	On hand Jan. 1, 1923	From current tax list	From delinquent taxes 1921 and prior years	Penalty interest and costs	From drainage taxes
Lyon	\$ 110,693.21	\$ 775,282.06	\$ 5,409.19	\$ 3,229.92	
Madison	83,121.70	707,571.37	2,299.79	3,813.13	\$ 3,019.19
Malaska	150,960.59	969,475.22	10,967.70	4,642.10	22,429.42
Marion	238,130.71	863,926.70	4,131.16	4,341.57	1,714.02
Marshall	194,770.42	1,339,687.84	2,189.04	5,543.67	24,352.01
Mills	123,498.63	625,847.63	1,926.02	2,830.43	24,320.08
Mitchell	65,647.33	647,315.50	472.85	2,169.59	17,506.83
Monona	154,331.07	814,388.79	3,774.02	7,589.35	79,354.12
Monroe	75,815.99	621,162.05	4,243.19	1,232.44	
Montgomery	128,431.66	740,130.44	2,396.27		51,614.56
Muscatine	168,314.49	1,179,621.13			179,363.12
O'Brien	274,091.17	966,942.61	7,693.71	4,811.75	15,407.23
Oscola	90,266.09	465,609.54	7,193.62	6,405.88	62,585.39
Page	147,438.49	1,049,633.86		140.01	21,165.57
Pan Alto	312,254.21	725,995.24	29,679.72	8,514.19	204,619.73
Plymouth	184,670.90	1,040,898.07	3,098.02	4,147.40	2,330.90
Pocahontas	352,355.79	824,455.27	3,378.54	3,752.45	246,416.87
Polk	1,386,365.87	7,983,607.40	370,055.81	169,096.70	122,690.73
Portland	290,051.54	2,505,235.19	19,591.89	17,214.94	134,455.04
Poweshiek	173,302.81	978,299.83	16,108.83		22,862.64
Ringgold	104,684.67	534,780.28			25,643.30
Sac	137,979.72	938,412.22	5,517.28	3,228.53	44,184.03
South	185,767.14	2,275,265.71	4,204.05	10,384.30	
Shelby	195,704.72	841,967.38	10,304.39	3,309.47	57,200.60
Sioux	66,983.33	1,045,536.64	5,047.19	3,079.82	
Story	308,316.73	1,412,483.06	13,015.95		128,351.95
Tama	289,364.45	1,062,628.88	8,408.38		11,196.39
Taylor	115,131.62	607,291.20	1,622.44		11,965.47
Union	149,362.37	649,170.96	2,085.47	4,535.18	
Van Buren	68,178.22	513,407.28	6,400.97	3,614.25	13,143.24
Wapello	136,561.93	1,275,857.27	24,264.91	7,989.43	11,373.90
Warren	192,178.05	812,811.02	1,321.38	5,169.05	2,269.50
Washington	137,095.88	948,062.99	6,637.35	4,740.89	2,439.39
Wayne	97,539.63	628,605.21	802.18	4,303.94	
Weber	394,843.18	1,804,820.43	12,684.22	12,215.74	130,303.74
Winnebago	176,234.45	347,580.88	5,457.99	6,779.23	218,491.74
Winnebuck	176,189.09	778,232.47	5,994.95	2,860.07	
Woodbury	676,731.70	4,623,078.14			46,702.76
Worth	101,330.39	498,422.24	1,695.83	2,803.98	96,157.76
Wright	206,227.76	962,022.41	7,019.69	5,232.32	276,313.20
Total	\$19,988,518.57	\$100,245,075.48	\$1,026,001.40	\$644,968.80	\$6,845,944.69

## COUNTY AUDITING DEPARTMENT

## PART I—Continued.

From city special assessments (paving, sewer, etc.)	From state primary road maintenance	Primary road assessment	Primary road certificates	Secondary road assessment	Secondary road certificates	Interest on bank deposits
\$ 69,300.09	\$ 14,656.39					\$ 4,081.60
33.93	26,748.42					3,150.14
32,715.41	25,964.37		\$ 54,402.03			3,391.71
112,674.83	43,242.93		72,111.33			6,764.15
85,285.26	12,434.24	\$ 6,231.41		\$ 7,862.27		5,945.82
25,073.20	23,178.04				\$ 40,530.05	4,118.26
24,518.09	35,830.04		111,762.45			3,968.39
111,071.66	20,779.15					3,867.62
38,183.06	21,334.80					3,680.48
40,337.43	26,122.64					3,528.45
383.11	21,290.55					4,568.08
158,804.51	14,275.83	45,776.63		1,160.13		8,577.56
73,737.99	8,861.12					2,564.60
48,329.69	21,122.91					4,484.55
59,190.60	13,766.48	14,875.15	141,011.09	9,793.37		5,313.99
53,885.16	32,568.40					5,675.99
100,611.66	74,159.46					36,805.87
964,172.97		81,042.25	30,208.60	10,229.20		11,872.73
48,553.45	28,224.02					9,755.48
1,437	26,903.33	68,302.23				3,405.43
196,804.13	33,304.55			8,733.95	20,000.00	10,246.39
95,019.32	15,913.65	120,405.67		6,250.11		9,854.18
27,852.57	19,629.43					6,042.83
144,101.82	15,861.14	6,882.45	80,144.45	41.41		4,573.83
110,288.91	31,397.12		83,807.78	7,034.45		8,643.08
47,852.30	90,097.78		90,085.40			9,134.46
323.52	14,631.59					3,954.22
452,798.08						1,904.78
466.67	68,852.92					2,967.76
59,620.26	25,854.14	25,910.41	80,085.42			1,986.04
3,398.57	3,110.59					6,313.43
44,881.38	32,273.51					6,060.44
9,355.70	18,476.72					3,789.52
195,907.75	53,382.51		145,358.54			2,967.76
12,475.03	9,863.45					11,005.06
14,244.43	23,037.47	36,187.50	117,469.88			5,322.93
460,667.09	24,016.17	367,781.73	1,458.10			4,787.77
36.20			25,024.30			27,091.28
26,241.14	19,958.90		59,913.70			3,704.72
\$6,459,513.09	\$2,622,968.41	\$1,209,015.44	\$3,324,461.60	\$280,372.19	\$113,343.55	\$609,571.93



TABLE

County Treasurer's Statement of Receipts and  
PART

Counties	Principal of school fund	Interest of school fund	Teachers examination and institute fees	State appropriation for teachers institute	County appropriation for teachers institute
Adair	\$ 6,800.00	\$ 1,856.00	\$ 191.00		
Adams	5,400.00	1,600.70	48.50	\$ 50.00	
Allamore		3,036.04	117.00	50.00	\$ 150.00
Appanoose	10,775.00	2,921.76	178.50	50.00	
Audubon	4,500.00	1,979.19	83.00	50.00	
Benton	1,000.00	989.03	139.00	50.00	
Black Hawk	3,800.00	762.00	134.50	50.00	
Boone	19,850.00	4,892.55	167.60	50.00	
Bremser	9,000.00	2,175.90	84.00	50.00	300.00
Buchanan		907.61	134.00	50.00	
Burns Vista	12,325.00	3,701.78	176.00		
Butler	3,975.00	1,079.29	103.00	50.00	
Calhoun	12,700.00	2,944.48	92.50	50.00	
Cass		785.00	113.50		
Cedar	17,820.00	2,960.00	376.00		
Cerro Gordo		1,520.82	160.00	50.00	
Cherokee	6,920.00	1,577.28	130.50	50.00	
Chickasaw		2,971.50	103.00	50.00	
Clark	6,000.00	2,102.64	129.50	50.00	150.00
Clarke	6,618.00	2,602.41	138.00		
Clay	1,500.00	2,503.65	92.50		
Clayton	225.00	1,917.97	118.00	50.00	
Clinton		208.00	161.50	50.00	
Crawford		109.00	50.00	50.00	150.00
Dallas	7,700.00	3,618.22	113.00	50.00	100.00
Dawson	2,350.00	1,521.06	154.00		
DeKalb	8,110.44	5,341.25	108.50	50.00	150.00
Delaware	5,000.00	1,407.87	122.00	50.00	
Des Moines		296.00			
Dickinson	5,200.00	2,831.98	66.50	50.00	
Dubuque		291.50	50.00	100.00	
Emmet	11,900.00	4,293.10	172.00	50.00	
Fayette	8,114.62	3,225.67	139.20	50.00	
Floyd	3,600.00	989.98	85.00	50.00	
Franklin	4,500.00	1,422.55	91.50	50.00	150.00
Greene	4,400.00	1,112.73	106.50	50.00	150.00
Grundy	4,000.00	1,609.38	66.00	50.00	150.00
Guthrie	6,100.00	2,831.00	131.50	50.00	150.00
Hamilton	15,288.64	2,706.94	136.50	50.00	
Hancock	9,000.00	2,935.14	82.50		
Hardin	6,460.00	2,133.85	120.50	50.00	150.00
Harrison	6,500.00	2,660.16	205.00		
Henry		560.61	99.50	50.00	
Howard	2,150.00	2,252.25	58.50	50.00	
Humboldt		2,177.06	71.00	50.00	
Ia	5,000.00	1,177.21	64.50	50.00	
Iowa	7,550.00	5,063.18	129.00	50.00	
Jackson	3,850.00	2,062.25	165.50		
Jarvis	350.00	2,433.16	199.00	50.00	
Jefferson	4,838.33	1,507.29	172.50		
Johnson	4,100.00	393.47	20.00	50.00	150.00
Jones		912.62	65.00	50.00	
Kearney	12,800.00	1,010.49	168.50	50.00	
Kiowa	4,000.00	4,790.42	180.50		
Lee		21.55	91.00		
Linn		238.50	50.00		
Louis	4,375.00	1,491.87	102.00		

## NO. 1

## Disbursements for the Year 1923—(Receipts)

## II

From sale of automobile number and license	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other officers	Trust funds (including unclaimed fees) from clerk	Trust fund (including unclaimed fees) from other sources	From patients in state institutions
\$ 50,001.23		\$ 1,764.13		\$ 128.10		\$ 1,672.05
	\$ 24,118.70	156.00			\$ 4.30	1,535.38
	49,135.39	41,300.00				438.50
	77,050.55	23,031.58	\$ 555.85			601.84
	49,984.55	17,976.08	140.00			393.35
	98,622.07	15,075.21	3,671.40			3,010.19
	340,918.72	150,322.61	6,017.27			2,884.11
		3,662.96	358.55			1,672.76
	58,502.40	460.00				2,144.73
	71,386.16	4,938.70		704.23		823.10
	56,862.58	700.00	125.00	31.30	24.10	4,625.46
	19,779.62	450.00	583.00	264.35		7,252.49
	83,445.86	161,078.39		114.85		6,332.14
	87,011.27	72,009.40	5.00	81.85		1,825.78
	84,546.87	2,537.99				1,832.68
	54,710.99	2,862.80	1,114.50			2,304.20
	132,608.85	60,992.50	4,164.63			4,068.28
	74,328.95	1,985.00	508.25			1,937.44
	45,148.35	26,119.11	1,509.00			786.40
	45,151.13	72,400.17	1,041.00	125.45		1,215.70
	75,566.63	30,203.40	1,403.33	1,042.05		703.92
	70,768.80		748.00			2,237.59
	155,503.18	423,194.02	7,989.50	81.00	4,000.00	5,541.33
	52,552.01		1,000.00			1,044.80
	101,490.41	96,000.00	6,022.53			7,080.98
	40,312.88	433.00				1,644.50
	15,745.48	251.50				864.00
	530.00	530.00				568.00
	49,127.57	1,687.15				3,271.39
	112,605.60	138,058.85	11,700.00	239.80		884.72
	38,260.60	60,028.31	235.00			3,897.26
	105,463.86	157,500.34	3,090.65			2,101.16
	53,711.31		1,490.00			3,021.66
	108,801.55	104,290.00	4,060.00			6,463.84
	56,670.83	95,889.82	3,375.20			1,660.60
	1,085.50	45,379.13	600.00			1,156.80
	88,676.45	5,585.00	1,827.60	622.55		716.88
	14,315.99	36,087.00	2,532.55	155.90		1,548.50
	72,281.94		1,297.10	19.55		2,818.97
	66,351.70	99,357.02	659.80	74.40		2,821.90
		24,942.83			1.00	5,077.90
	56,002.81	229,145.74	511.28			8,080.71
	107,787.30	48,258.72	1,528.00			780.40
	71,941.31	34,340.00	3,232.75			3,698.60
	66,674.67	39,090.42	820.80			324.93
		12,000.00	861.00			995.20
	56,362.60	38,977.38	2,127.85			1,208.03
	53,647.88	45,083.85	330.00			795.32
	68,258.51	24,134.61	863.09			4,007.40
	50,760.25	50,000.00	2,220.55	1,400.99		4,772.82
	111,514.78	89,832.70	2,345.00		11.10	914.61
	55,085.77	41,000.00	760.00			4,273.34
	59,741.36		1,221.00			3,480.18
	45,862.45		6,881.75			1,408.86
	64,726.35		84.00			2,419.85
	139,082.32	292,101.66	2,741.00			3,072.93
	112,468.68	99,745.29	3,075.00			13,367.04
	281,442.48	949,756.85	15,082.70			500.65
	39,764.17	180,957.01	4,240.05	370.61		

TABLE NO. 1—

Counties	Principal of school fund	Interest of school fund	Teachers examination and institute fees	State appropriation for teachers institute	County appropriation for teachers institute
Lucas	\$ 1,900.00	\$ 1,728.51	\$ 80.50	\$ 50.00	
Lyon	6,000.00	7,419.45	157.50	100.00	
Madison	5,455.00	2,900.72	113.00	50.00	\$ 150.00
Malhaska	9,100.00	1,554.02	170.00	50.00	
Marion	5,570.00	5,696.57	85.50	50.00	
Marshall	4,880.00	1,212.26	95.50	50.00	
Mills	8,550.00	2,778.67	73.50	100.00	
Mitchell		1,385.98	94.00	50.00	150.00
Monroe	3,000.00	1,703.17	96.50	50.00	150.00
Monroe	11,852.20	2,438.11	183.00		
Montgomery	10,700.00	2,126.75	102.00	100.00	150.00
Muscataine			124.00	50.00	150.00
O'Brien	8,290.00	4,813.12	102.00	50.00	
Oceola	10,250.00	6,173.25	67.50	50.00	
Page	10,400.00	3,703.78	115.00		150.00
Palo Alto	1,550.00	2,147.91	136.00	50.00	150.00
Plymouth	9,550.00	7,706.19	94.50	50.00	
Pocahontas	6,700.00	5,159.18	159.00		
Polk			242.50	50.00	
Pottawattamie	13,900.00	5,197.06	218.50		
Poweshiek		2,053.20	89.00	50.00	
Ringgold	16,250.00	2,660.74	170.51		
Sac		1,120.96	132.00		250.00
Scott			192.00	50.00	200.00
Shelby	1,350.00	1,448.54	94.00	50.00	150.00
Sioux	24,200.00	5,587.13	65.00	50.00	
Story	200.00	2,924.50	486.00		
Tama	200.00	1,619.73	113.50	50.00	150.00
Taylor	5,125.00	5,374.50	87.00	50.00	150.00
Union	4,132.52	2,928.27	177.50	50.00	150.00
Van Buren	4,653.08	2,010.17	109.00	50.00	150.00
Wapello	8,410.00	3,195.13	122.00	50.00	
Warren	5,800.00	4,123.72	121.50	50.00	
Washington	3,900.00	1,910.59	111.50	50.00	
Wayne	2,550.00	6,026.20	126.50	50.00	
Weber	6,800.00	3,238.14	169.00		
Winnebago	52,010.00	11,857.11	212.50		
Winnebago	2,300.00	1,703.53	114.50	50.00	
Woodbury	7,500.00	4,203.56	293.00		
Worth	9,250.00	3,204.74	88.00	50.00	150.00
Wright	14,550.00	3,247.00	122.50	50.00	
Total	\$ 579,182.83	\$ 262,698.55	\$13,410.71	\$ 3,900.00	\$ 4,400.00

PART II—Continued

From sale of automobile number and license	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other officers	Trust funds (including unclaimed fees) from clerk	Trust fund (including unclaimed fees) from other source	From patients in state institutions
\$ 48,007.35	\$ 60,307.50	\$ 1,775.90	\$ 859.55	\$ 22.40		\$ 366.28
69,331.20		3,194.70				1,343.17
		348.00				1,375.32
90,610.75	24,111.00	400.00		351.59		7,791.91
83,621.81	6,601.38	4,001.24		139.00		1,375.17
129,158.95	120,287.11	4,633.78		5.00		1,548.59
54,348.30	269,493.99	608.85				5,369.83
52,275.60	76,345.02	946.67		315.35	.25	6,829.26
60,160.12	24,554.00	377.40		680.62		460.00
60,574.64	60,888.20	3,396.08				1,088.49
73,529.10		603.00				4,811.21
100,151.97	45,027.93			204.00		4,928.25
80,350.15	9,046.00			6.65		3,002.77
42,895.06	5,124.94					132.40
90,887.52	100,000.00					774.51
40,746.20	172,887.89	715.35		358.25		4,598.30
87,827.40		6,000.00				4,114.96
67,944.28	84,640.14	2,087.87		73.35		3,343.52
607,359.17	1,038,215.08	20,400.77				19,743.61
251,994.23	627,723.46	11,416.05				3,459.47
71,596.48		4,174.72	150.00	510.77	\$ 3.00	7,378.26
40,250.35	20,071.64	1,228.33		197.50		831.31
	20,125.00	2,603.50				2,345.65
	1,574,000.00	4,704.90	3,864.80	1,212.19		12,798.10
70,567.79	30,270.33	1,400.00	442.00			2,604.12
98,438.89		1,400.00	308.75	66.00	36.70	3,516.47
119,851.25					32.75	2,141.79
			1,597.48			3,926.67
	50,298.75	2,871.85		286.38		3,720.72
52,727.33	20,000.00	4,307.05				2,028.62
62,145.76		1,123.00		66.80	70.00	1,289.24
42,046.86	60,480.44	3,215.00		302.59		2,972.66
120,728.65	136,371.55	495.31		5,367.65		3,049.16
	19,182.74	90.00				4,416.75
79,161.88	24,326.60	1,166.99	1,197.35			1,019.71
	30,058.33	560.00	87.50	230.41		1,886.11
157,127.77	88,550.28	13,097.61	2,603.50	2,370.50		371.57
45,028.44	44,968.85	457.00			14.40	11,654.28
77,185.45		773.47				
331,095.62	798,000.00	8,236.65				
42,722.57	41,794.88	100.00	389.00			6,506.30
78,812.63	179,842.76	2,400.15				4,734.52
7,906,362.07	\$10,508,294.33	\$ 250,205.30	\$52,683.84	\$25,488.52	\$ 5,248.15	\$313,051.42





TABLE NO. 1—

Counties	From care of patients in county institutions	From sale of produce at county home	From sale of bridge material	From sale of school books	Fees from county auditor	Fees from county treasurer
Lucas		\$ 1,438.23	\$ 184.62		\$ 263.75	\$ 50
Lyon		1,280.00	1,061.30		160.75	26.65
Madison	\$ 799.93	5,530.81	185.30		400.02	986.40
Manassas	552.00	6,367.13	2,878.70		482.03	12.55
Marion	15.00	1,394.19	576.47		409.84	
Marshall	1,481.74	6,007.50	25.50	\$ 3,894.80	253.50	1.00
Mills		2,485.46	2,523.81	2,732.72	1,366.55	10.85
Mitchell	10.00	1,651.44	1,820.25	3,106.17	168.75	862.00
Monona		2,837.42	2,172.17		208.00	10.55
Monroe	2,301.24	2,681.31	60.00		647.45	134.28
Montgomery	100.00	1,511.64	5,288.30		1,814.54	6.75
Muscatine		602.01	57.89	1,845.58	1,979.25	50
O'Brien	1,003.99	4,904.68	798.92	1,771.75	217.46	
Oceola			658.67		151.90	14.20
Page		4,333.73	1,067.66	3,221.69	246.25	
Palo Alto		2,126.56	199.44	1,479.96	282.50	75
Plymouth		7,994.05	2,375.27	7,020.38	176.50	
Pocahontas		8,513.35	3,350.77		272.40	16.70
Polk	3,651.16	4,456.08	10.20		4,965.75	7,191.74
Pottawattamie	727.82	3,622.21	3,163.47		983.25	362.45
Poweshiek	109.05	2,322.49	327.65		1,637.45	
Ringgold		2,245.97	219.55		155.10	
Rice		4,662.42	1,888.57		1,312.00	
Scott	4,751.25	4,532.31	3,316.38	7,703.88	1,173.11	3,981.25
Shelby		4,729.29	1,894.60	2,437.96	321.00	
Sinnott	350.00	1,464.96	1,672.67		369.54	
Story	1,467.03	2,518.27	7,013.46		1,972.50	
Tama	516.00	4,000.79	203.28		268.25	28.70
Taylor	1,360.89	1,687.63	298.31		193.70	25
Union		1,906.03	1,537.65	1,778.22	189.25	18.00
Van Buren	74.05	1,233.34	184.01		161.90	
Wapello	3,448.00	2,674.19	173.09	1,505.16	2,369.50	157.85
Warren		1,858.63	96.89		374.43	
Washington	2,799.31	4,905.12	365.50	2,270.66	2,106.00	1,385.75
Wayne		2,561.42	91.35		95.25	
Weiler	337.41	3,241.28	1,173.14		151.27	62.30
Winnebago		2,245.25	202.34		2,121.27	
Winneshek	2,473.99	2,071.49	1,120.42	2,801.89	506.15	29.20
Woodbury	8,791.85	3,464.59	2,285.34	4,466.78		
Worth		1,378.97	70.10		1,342.35	25
Wright					183.70	22.15
Total	\$495,585.16	\$338,321.19	\$102,634.24	\$119,736.47	\$68,326.56	\$44,719.48

## PART III—Continued

Fees from county recorder	Fees from clerk of the district court	Sheriff's fees from sheriff	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers	Total receipts
\$ 1,191.75	\$ 2,005.45	\$ 16.65	\$ 274.95	\$ 51,387.28	\$ 32,829.49	\$ 918,575.66
1,298.70	2,602.61		1,289.55	2,297.81	56,218.94	1,137,394.60
1,628.10	2,997.46	24.00		7,010.42	58,132.54	972,416.52
1,719.00	3,347.88	21.45	1,725.75	28,905.00	58,196.90	1,572,325.89
2,171.70	5,888.21		1,599.04	3,350.34	22,478.17	1,419,940.70
2,973.70	4,592.77		2,160.37	8,877.67	108,499.91	2,085,580.72
1,445.85	6,529.52			9,648.42	46,445.73	1,315,873.51
800.30	1,942.74		1,363.30	10,269.18	49,226.72	1,117,834.37
2,673.50	2,131.31	95.45	1,641.48	7,414.68	16,187.53	1,321,978.28
1,485.70	2,303.70		636.14	5,239.51	40,535.16	962,117.22
1,482.35	8,849.49	222.70		1,113.81	67,455.82	1,253,284.69
2,536.15	5,563.08		1,647.93	3,885.43	53,579.78	1,807,063.81
1,723.30	1,596.34	142.00	3,849.06	57,074.39	37,139.90	1,744,166.27
1,088.40	1,570.97	807.66		27,034.53	19,166.59	832,763.30
2,797.75	2,652.20		1,317.35	12,709.47	32,717.47	1,565,568.91
1,769.05	2,894.96			81,001.27	47,959.40	1,865,825.30
1,991.20	4,610.02	142.60		3,095.07	127,654.30	1,597,698.83
1,786.65	3,697.53		371.67	6,067.30	46,139.79	1,893,566.21
23,980.25	30,053.73	3,582.50	673.94	84,225.28	824,445.88	13,797,474.92
8,676.45	15,683.47			175,419.88	89,492.78	4,280,835.82
1,991.20	3,311.05			3,350.99	38,748.63	1,431,528.70
1,595.30	2,983.54	953.41		3,350.50	3,952.42	870,490.33
1,186.00	1,408.50			9,561.10	29,324.82	1,494,261.32
7,479.45	12,277.51		2,716.60	14,616.37	421,403.94	4,816,546.27
1,569.50	2,867.54	24.20	1,391.52	19,929.92	1,382,760.94	
1,766.35	3,328.60	2,280.82	3.30	3,550.33	40,870.93	1,572,578.64
3,236.95	11,128.97	395.59		65,585.13	2,342,494.25	
1,865.20	4,653.91	199.95		43,357.84	54,710.02	1,756,228.76
1,735.90	2,696.45		2,615.35	8,641.88	27,859.10	922,611.58
1,918.65	2,622.24	40.30	1,352.30	1,999.94	24,292.47	985,615.61
1,106.25	3,568.56	45.45		6,369.97	30,901.89	832,015.54
2,285.00	6,680.62	1,532.89		25,588.42	52,558.42	2,028,699.53
1,857.05	4,304.15		1,879.31	72,266.28	65,050.99	1,259,667.61
1,672.15	5,155.25	1,185.40		105,971.81	39,755.70	1,462,806.32
1,462.30	2,717.66	2,107.10		1,495.90	27,238.27	1,840,427.04
3,157.80	9,638.06		1,817.11	18,469.37	126,668.30	3,202,953.11
1,162.65	2,633.29			66,334.02	24,509.56	1,248,259.13
1,355.10	4,684.37			3,578.77	55,968.84	1,327,399.15
			46,645.26	100,861.95	183,069.92	7,727,035.49
942.35	1,465.72	723.65	1,000.07	26,059.50	37,175.12	905,922.60
2,041.60	3,715.84	621.74		130,428.92	30,323.33	2,055,954.28
\$216,468.24	\$436,823.75	\$38,193.63	\$120,489.74	\$4,028,437.32	\$6,729,691.32	\$178,334,137.99



## REPORT OF AUDITOR OF STATE

TABLE  
County Treasurer's Statement of Receipts and  
PART

County	State treasury receipts (ad- vance drafts)	County warrants	School fund loans	Drainage loans	Interest on loans
Adair	186,540.34	\$218,214.01	\$2,000.00	\$1,000.00	\$5,422.50
Adams	70,184.98	216,134.32	3,000.00	5,000.00	5,000.00
Alfalfa	82,194.28	222,382.35	4,700.00	27,000.00	27,000.00
Anderson	86,203.87	199,621.32	1,000.00	8,119.50	13,995.65
Antelope	149,008.74	897,276.68	2,600.00	1,000.00	14,000.00
Apache	180,079.27	627,290.86	2,600.00	1,000.00	14,000.00
Beck	92,926.88	262,168.91	15,000.00	81,367.08	13,995.65
Bellevue	91,910.80	320,970.17	1,700.00	5,000.88	23,000.00
Bethany	111,290.68	262,006.00	1,000.00	1,000.00	12,000.00
Big Horn	117,007.02	304,631.37	4,000.00	56,216.81	7,467.00
Blackfoot	78,883.93	234,884.93	1,000.00	6,000.00	6,000.00
Blaine	79,978.99	153,427.23	300.00	4,232.00	12,420.00
Bozeman	116,006.34	285,281.01	4,000.00	142,680.30	1,250.00
Bozeman	180,176.54	760,009.91	59,678.77	5,624.05	10,000.00
Brainerd	144,940.93	254,487.93	2,000.00	68,020.39	10,000.00
Butte	126,775.44	195,571.34	1,400.00	298.72	10,000.00
Butte	109,294.24	321,153.00	6,975.00	54,600.00	10,000.00
Butte	66,948.50	232,342.17	5,000.00	16,600.00	10,000.00
Butte	211,832.43	606,294.35	5,000.00	180,008.57	10,000.00
Butte	56,975.14	257,638.82	4,200.00	10,170.78	11,000.00
Butte	442,842.75	442,842.75	4,000.00	100,468.11	11,000.00
Butte	83,149.49	418,661.96	3,000.00	34,413.00	10,000.00
Butte	96,932.81	417,329.06	5,000.00	10,000.00	10,000.00
Butte	85,438.53	395,225.28	3,500.00	41,941.16	23,000.00
Butte	119,924.87	402,844.87	15,000.00	75,989.00	10,000.00
Butte	82,442.82	173,181.55	7,400.00	314,812.50	10,000.00
Butte	181,282.23	378,730.68	1,000.00	29,475.43	10,000.00
Butte	91,282.23	188,089.30	1,000.00	29,475.43	10,000.00
Butte	7,949.31	221,275.34	2,000.00	3,432.78	1,000.00
Butte	139,029.67	348,778.80	5,000.00	18,192.22	1,000.00
Butte	114,200.20	234,808.69	5,000.00	11,244.00	5,000.00
Butte	140,402.46	233,079.71	4,200.00	4,400.00	5,000.00
Butte	140,177.28	402,235.81	1,000.00	4,400.00	5,000.00
Butte	46,049.94	104,867.11	4,700.00	4,400.00	5,000.00
Butte	104,627.94	240,999.70	13,000.00	279,865.82	18,000.00
Butte	104,772.54	1,008,664.90	13,000.00	27,000.00	18,000.00
Butte	213,985.38	466,914.23	4,000.00	27,000.00	18,000.00
Butte	240,041.75	719,868.65	4,000.00	27,000.00	18,000.00
Butte	67,007.20	370,075.03	5,002.61	370,075.03	5,000.00

NO. 2  
Disbursements for the Year 1923—(Disbursements)

County	State treasury receipts (ad- vance drafts)	County warrants	School fund loans	Drainage loans	Interest on loans
Adair	186,540.34	\$218,214.01	\$2,000.00	\$1,000.00	\$5,422.50
Adams	70,184.98	216,134.32	3,000.00	5,000.00	5,000.00
Alfalfa	82,194.28	222,382.35	4,700.00	27,000.00	27,000.00
Anderson	86,203.87	199,621.32	1,000.00	8,119.50	13,995.65
Antelope	149,008.74	897,276.68	2,600.00	1,000.00	14,000.00
Apache	180,079.27	627,290.86	2,600.00	1,000.00	14,000.00
Beck	92,926.88	262,168.91	15,000.00	81,367.08	13,995.65
Bellevue	91,910.80	320,970.17	1,700.00	5,000.88	23,000.00
Bethany	111,290.68	262,006.00	1,000.00	1,000.00	12,000.00
Big Horn	117,007.02	304,631.37	4,000.00	56,216.81	7,467.00
Blackfoot	78,883.93	234,884.93	1,000.00	6,000.00	6,000.00
Blaine	79,978.99	153,427.23	300.00	4,232.00	12,420.00
Bozeman	116,006.34	285,281.01	4,000.00	142,680.30	1,250.00
Bozeman	180,176.54	760,009.91	59,678.77	5,624.05	10,000.00
Brainerd	144,940.93	254,487.93	2,000.00	68,020.39	10,000.00
Butte	126,775.44	195,571.34	1,400.00	298.72	10,000.00
Butte	109,294.24	321,153.00	6,975.00	54,600.00	10,000.00
Butte	66,948.50	232,342.17	5,000.00	16,600.00	10,000.00
Butte	211,832.43	606,294.35	5,000.00	180,008.57	10,000.00
Butte	56,975.14	257,638.82	4,200.00	10,170.78	11,000.00
Butte	442,842.75	442,842.75	4,000.00	100,468.11	11,000.00
Butte	83,149.49	418,661.96	3,000.00	34,413.00	10,000.00
Butte	96,932.81	417,329.06	5,000.00	10,000.00	10,000.00
Butte	85,438.53	395,225.28	3,500.00	41,941.16	23,000.00
Butte	119,924.87	402,844.87	15,000.00	75,989.00	10,000.00
Butte	82,442.82	173,181.55	7,400.00	314,812.50	10,000.00
Butte	181,282.23	378,730.68	1,000.00	29,475.43	10,000.00
Butte	91,282.23	188,089.30	1,000.00	29,475.43	10,000.00
Butte	7,949.31	221,275.34	2,000.00	3,432.78	1,000.00
Butte	139,029.67	348,778.80	5,000.00	18,192.22	1,000.00
Butte	114,200.20	234,808.69	5,000.00	11,244.00	5,000.00
Butte	140,402.46	233,079.71	4,200.00	4,400.00	5,000.00
Butte	140,177.28	402,235.81	1,000.00	4,400.00	5,000.00
Butte	46,049.94	104,867.11	4,700.00	4,400.00	5,000.00
Butte	104,627.94	240,999.70	13,000.00	279,865.82	18,000.00
Butte	104,772.54	1,008,664.90	13,000.00	27,000.00	18,000.00
Butte	213,985.38	466,914.23	4,000.00	27,000.00	18,000.00
Butte	240,041.75	719,868.65	4,000.00	27,000.00	18,000.00
Butte	67,007.20	370,075.03	5,002.61	370,075.03	5,000.00

TABLE NO. 2—

County	State treasurer's receipts (and drafts)	County auditor's warrants	School fund loan	Drainage bonds redeemed	Interest on drainage bonds
Lucas	\$ 59,490.32	\$ 228,091.11	\$ 3,200.00		
Lyon	117,083.49	216,400.15	6,580.00		
Madison	93,014.66	226,172.12	6,500.00	\$ 4,938.30	
Malaska	125,350.50	401,394.91	8,900.00	5,000.00	\$ 4,738.50
Marion	104,008.45	258,489.00	2,700.00	490.00	812.63
Marshall	138,091.25	368,989.28	6,425.00	2,000.00	10,032.00
Mills	109,469.43	425,999.73	6,478.00	75,375.91	
Mitchell	85,101.89	305,727.85	2,600.00	2,500.00	3,360.74
Monona	133,812.29	181,670.59	3,000.00	115,980.15	
Monroe	74,278.19	168,574.04	10,950.00		
Montgomery	83,213.20	233,491.73	10,500.00	51,832.46	
Muscatine	104,156.15	235,948.65		170,169.86	
O'Brien	125,768.47	225,380.49		2,450.00	6,019.58
Oceola	68,373.42	124,173.25	10,000.00	24,280.50	30,379.50
Page	121,990.34	388,977.47	3,900.00	3,089.42	10,899.42
Palo Alto	94,244.62	561,863.71		129,100.00	40,238.10
Plymouth	170,974.35	312,703.83	9,500.00		
Pocahontas	100,071.56	426,595.01	9,000.00	211,832.01	24,745.00
Polk	1,004,953.29	2,315,784.72		52,114.20	
Pottawattamie	438,059.01	979,110.23	18,700.00	267,695.35	
Poweshiek	121,232.21	270,094.54			8,838.00
Ringgold	73,606.96	165,892.72	14,200.00	20,421.65	10,338.00
Sac	126,383.98	328,727.84	10,313.92		
Sae	296,762.23	1,743,281.09		32,200.00	18,119.33
Scott	116,186.92	270,108.60	500.00		
Shellsy	164,118.09	312,442.53	25,200.00		
Sion	137,223.96	500,782.73	1,541.97	14,200.00	5,743.72
Story	220,605.52	378,705.67			4,766.53
Tama	86,570.09	225,355.92	2,600.00	11,260.00	
Taylor	83,264.47	133,310.75	5,000.00		
Union	72,140.67	235,753.21	4,128.08	9,000.00	1,935.81
Wapello	121,230.59	410,518.03	9,250.00		732.00
Warren	100,445.22	225,345.46	5,000.00	111,750.47	
Washington	120,155.94	301,542.11	3,000.00	328.45	1,237.50
Wayne	78,287.87	225,022.43	2,600.00		
Webster	184,747.06	618,561.78	9,750.00	60,516.85	
Winnebago	102,437.92	165,767.20	55,300.00	213,670.46	
Winnekeek	109,189.85	357,355.21	2,300.00	61,385.15	
Woodbury	399,847.20	1,929,162.51	6,500.00	21,391.72	
Worth	64,679.41	217,545.55	6,850.00	35,883.13	20,949.94
Wright	51,562.15	591,407.83	14,000.00	164,290.83	
Total	\$12,935,563.90	\$38,371,838.03	\$541,354.88	\$4,049,842.35	\$873,574.66

PART I—Continued

County bonds redeemed	Interest on county bonds	Primary road bonds redeemed	Interest on primary road bonds	Primary road certificates redeemed	Interest on primary road certificates	Secondary road certificates redeemed
\$ 7,500.00	\$ 17,559.25			\$ 57,702.50		
	5,100.00			39,165.00		
	9,925.00					
6,000.00	16,020.00					
9,000.00	26,914.00					
3,000.00	44,608.75	\$ 1,500.00	\$ 1,834.26	19,000.00	\$ 850.00	
11,000.00	28,591.60			45,000.00	1,537.50	
3,000.00	15,323.76					
7,000.00	2,400.00					
197.50	28,227.50					
15,000.00	27,770.00			30,530.20		
14,544.85				41,652.00		
17,000.00	9,513.76	50,000.00	33,383.13	22,000.00	15,600.00	
8,000.00	11,420.00					
6,000.00	27,880.00					
13,000.00	21,854.38	4,000.00	4,055.50	71,000.00	2,441.57	
5,000.00	625.00			10,229.20		
15,000.00	26,802.50					
268,652.00	158,155.26					
42,000.00	53,491.15					
10,000.00	13,405.00					
	9,025.00					
13,000.00	18,941.17					
1,000.00	48,799.25	534,000.00	42,212.81	22,500.00	7,387.50	
	5,320.00			47,500.00	1,966.27	
				7,400.00	1,757.00	
				25,937.50		
8,000.00	15,949.57					
15,000.00	11,922.50					
3,000.00	3,870.00					
5,000.00	8,167.50					
10,000.00	14,424.81					
27,000.00	37,729.70	25,910.41				
9,000.00	3,358.55					
9,662.50	3,265.04			69,589.75		
7,486.84				72,564.10		
	10,837.50			52,681.55		
2,000.00	10,155.95			35,000.00	1,187.50	
35,000.00	48,432.50	115,000.00	35,000.00			
1,000.00	1,570.00					
64,000.00				59,909.86		
\$1,538,336.29	\$1,607,739.62	\$1,199,837.67	\$213,274.70	\$2,181,695.24	\$150,421.16	\$3,600.00



## TABLE

County Treasurer's Statement of Receipts and  
PART

Counties	Interest on secondary road certificates	City specials (paving, sewer, etc., certificates or bonds)	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts
Adair			\$63,710.24	\$318,575.11
Adams		\$2,392.60	25,276.19	212,855.38
Allamakee		22,740.80	61,294.34	235,519.41
Appanoose		27,432.11	71,180.07	399,709.95
Audubon		8,699.36	50,006.63	235,268.51
Benton		3,182.01	99,535.26	525,400.90
Black Hawk	\$2.60	146,128.16	514,988.60	1,213,622.27
Boone	415.77	69,815.77	145,114.48	545,214.42
Bremser		25,076.16	78,485.68	260,570.82
Buchanan		2,831.65	63,237.57	396,464.34
Buena Vista		56,512.06	106,031.26	553,487.47
Butler		52,310.48	54,662.57	387,582.81
Calhoun		127,583.04	110,718.67	451,907.25
Carroll		8,640.48	144,394.82	54,294.82
Cass		40,860.22	92,950.88	428,080.28
Cedar		10,311.70	70,893.07	401,184.28
Cerro Gordo	80.00	97,205.38	359,025.88	869,244.02
Cherokee		4,889.50	164,499.37	499,775.39
Chickasaw		533.44	48,166.56	220,721.44
Clarke		23,889.00	161,104.27	407,365.04
Clay		72,909.05	73,808.22	407,365.04
Clayton		15,280.67	71,479.22	437,086.33
Clinton		189,775.28	326,438.54	910,299.40
Crawford		54,759.88	128,858.51	456,987.91
Dallas		80,423.31	119,165.23	575,895.12
Davis		28,085.04	197,765.15	421,197.96
DeKalb		882.88	62,197.96	264,881.68
Delaware		8,450.26	54,093.33	343,534.91
Des Moines		72,198.59	315,660.18	669,065.95
Dickinson		158,797.61	324,797.61	324,797.61
Dubuque		76,676.66	631,309.87	705,808.87
Emmet		35,976.70	120,432.64	342,277.04
Fayette		32,544.09	109,046.24	562,408.94
Floyd		9,003.60	176,038.38	392,096.47
Franklin		12.65	131,932.63	360,280.21
Fremont		93,665.19	91,353.33	362,475.44
Greene	48,042.08	66,725.98	66,725.98	465,173.93
Grundy		66,846.56	66,846.56	334,787.28
Harmon		38,911.73	76,797.08	380,742.29
Hamilton		28,483.32	67,454.52	420,664.72
Hancock		14,601.72	384,066.19	384,066.19
Hardin		176,947.63	107,515.86	472,960.30
Harrison		30,126.07	176,947.63	465,063.23
Henry		20,120.00	59,846.61	334,978.37
Howard		54,782.57	229,250.69	229,250.69
Humboldt		82,232.28	82,232.28	372,078.99
Ia		38,003.95	67,552.60	427.65
Iowa		15,081.80	49,958.54	318,733.48
Jackson		153,785.73	53,733.29	285,977.72
Jasper		1,749.41	156,504.06	647,323.73
Jefferson		15,525.45	56,495.91	316,743.90
Johnson		4,069.81	287,505.56	318,733.48
Jones		11,578.00	58,339.53	336,889.53
Keokuk		148,164.25	75,756.64	406,560.27
Kossuth		217,735.05	553,817.85	553,817.85
Lee		11,265.29	35,677.73	322,355.03
Linn				
Louis				

## NO. 2

Disbursements for the Year 1923—(Disbursements)

## II

Township clerks receipts	Sight draft for automobile license	Miscellaneous payments	Transfer to fund	Balance on hand Jan. 1, 1924	Total disbursements
\$50,504.25	\$43,377.14	\$765.97	\$28,554.22	\$161,112.15	\$996,473.16
31,920.42			18,621.83	89,320.75	720,960.97
43,302.47		43,920.01	40,025.10	97,650.41	902,945.63
41,460.67	59,598.96		43,927.39	177,610.10	1,209,222.39
43,312.63	83,339.84		24,448.14	132,001.77	962,748.23
80,215.26	183.75		51,690.69	238,423.57	1,750,021.86
57,470.45	184,311.82		208,249.00	469,813.09	3,679,403.60
78,873.90		20,872.47	35,395.24	236,091.40	2,401,695.65
43,894.43	55,876.67		94,881.97	144,830.78	1,078,417.75
58,329.25		124,289.25	55,431.68	135,865.96	1,258,570.79
74,242.04	85,463.32		22,640.93	202,138.61	1,533,736.13
49,670.78	56,603.69		1,080.70	176,502.44	1,202,954.39
66,026.10		43,643.81	94,967.56	242,149.85	1,890,576.16
54,067.88		2,992.34	35,807.51	194,409.96	1,400,790.29
67,004.74	68,541.78		30,595.21	189,796.70	1,175,143.81
73,832.10		242,142.22	71,663.26	608,219.30	3,471,634.51
52,780.73	66,083.23		50,856.12	199,101.81	1,393,580.29
44,612.64		43,471.94	14,631.87	127,382.57	884,706.64
30,013.01		28.99	17,924.94	163,048.24	544,233.97
75,106.90		63,708.19	45,162.72	175,902.61	1,534,841.81
68,782.83		72,129.15	1,300.94	164,423.65	1,419,769.60
79,918.08		124,460.47	4,000.00	208,758.51	1,268,446.67
83,527.75		73,852.07	145.50	306,713.81	1,620,033.06
112,162.21	84,234.28		73,327.94	233,968.28	2,997,110.26
37,233.13		63,634.85	24,528.86	152,762.33	765,037.57
24,769.98		37,869.98	9,961.76	194,961.76	945,807.78
52,482.63	54,152.14	95.00	15,357.68	134,348.78	1,040,023.89
39,203.35	97,741.15		178,506.25	211,554.79	2,372,900.35
48,711.18	36,831.64	8,274.20	47,068.31	280,478.11	1,385,157.55
62,315.32	135,783.00		157,453.99	42,853.78	1,378,926.36
47,900.26	44,163.44		1,276.75	212,443.54	1,272,735.98
18,810.74		51,665.60	208,644.34	202,889.99	1,989,619.77
55,769.83	60,345.25		1,523.22	267,667.02	1,612,171.11
46,429.72		108,009.22	87,726.83	350,211.26	1,596,282.62
46,429.72		524.30	37,542.42	165,405.09	1,406,884.28
78,414.97		57,084.88	83,051.52	311,411.34	1,899,195.19
44,385.09		61,281.88	10,267.76	304,668.59	1,266,332.21
54,463.85		54,463.85	26,798.79	219,915.66	1,378,926.36
66,086.19		71,067.49	46,901.42	283,922.14	1,814,037.99
64,972.96		47,125.18	22,871.17	286,377.65	1,725,616.51
60,108.61	79,006.34		46,967.53	264,223.80	1,909,577.06
66,851.06		80,610.37	29,263.65	324,911.57	1,628,456.92
42,039.59	54,516.35		41,618.69	145,471.74	1,030,973.35
39,427.83		381.06	44,119.35	60,671.02	792,156.17
52,171.23	44,805.16		150.97	306,083.10	1,334,860.63
43,108.66		427.65	61,348.25	135,845.29	1,029,538.99
63,149.13	59,844.76		47,974.84	219,731.39	1,208,480.49
56,122.11		1,062.17	11,194.48	243,851.33	1,072,006.27
97,897.89	84,470.90		47,441.38	442,339.14	2,238,507.36
52,306.10	48,244.49		29,599.05	176,773.55	1,051,880.43
11,134.72	12,369.67		42.66	285,060.16	785,060.16
52,506.66	55,346.22		126.00	116,552.95	1,026,492.27
58,907.30	63,534.13		37,044.84	225,029.26	1,216,824.36
117,866.10	79,035.86		72,909.01	432,585.14	3,176,927.97
98,782.96	98,782.96		165,039.97	229,439.63	1,319,021.74
91,599.51	230,211.38		418,834.97	1,156,334.88	5,468,842.65
46,197.67	34,510.19		743.90	305,380.46	1,391,710.72

TABLE NO. 2—

## PART II—Continued

Counties	Interest on secondary road certificates	City specials (paving, sewer, etc., certificates or bonds)	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts
Locas		\$ 1,777.81	\$ 38,965.00	\$ 266,264.36
Lyon		71,138.47	73,866.34	357,494.46
Madison		40.94	42,425.72	343,128.95
Malheur		30,085.36	110,282.25	463,476.33
Marion		107,906.83	94,130.78	388,961.40
Marshall		72,535.45	147,868.60	112,501.00
Mills		17,892.56	47,655.23	262,283.73
Mitchell			99,301.98	254,996.93
Monroe		113,847.79	67,148.98	440,576.75
Montgomery		42,122.02	60,861.49	288,549.67
Mountrail		1,481.40	116,163.77	350,992.21
Muscatine		149,361.82	226,430.39	450,123.87
O'Brien		163,443.05	109,068.73	437,207.58
Ochoco			133,443.52	210,323.10
Page		48,973.18	121,308.62	560,112.83
Palo Alto		63,772.35	35,279.70	332,841.65
Plymouth		53,187.98	82,713.38	473,040.03
Pocahontas		100,731.61	60,337.35	357,654.45
Polk		582,440.34	2,621,841.64	3,299,968.53
Pottawattamie		89,918.02	462,383.02	1,207,125.38
Poweshiek		58,915.89	100,919.71	442,040.74
Ringgold		4.37	26,978.92	272,142.47
Saunders		17,524.81	250,569.87	413,025.82
Scott		91,822.85	82,039.33	1,258,067.64
Shelby		21,473.64	69,693.86	374,714.90
SiouX		146,447.02	98,204.80	455,175.51
Story		104,835.54	103,540.49	791,668.53
Tama		44,838.83	108,808.62	469,513.50
Taylor		52.80	33,467.69	274,410.29
Union		50,038.05	70,523.30	295,224.35
Van Buren		454.33	24,907.60	250,120.40
Wapello		60,878.30	254,467.62	568,058.91
Warren		3,342.91	68,638.56	395,336.48
Washington		40,549.83	82,566.40	440,609.41
Wayne		7,645.77	54,202.22	296,450.06
Webster		57,761.12	448,560.98	565,189.95
Winnebago		12,569.35	49,528.08	282,405.15
Winnechick			91,077.49	286,061.42
Woodbury		493,444.94	1,236,082.33	2,053,830.48
Worth		30.72	28,706.52	265,006.12
Wright		26,379.29	88,841.47	466,336.03
Total	\$48,540.54	\$5,555,316.67	\$15,773,622.85	\$48,591,929.85

Township clerks receipts	Sight draft for automobile license	Miscellaneous payments	Transfer to fund	Balance on hand Jan. 1, 1924	Total disbursements
\$ 37,070.49	\$ 40,651.78		\$ 32,829.49	\$ 127,773.32	\$ 918,575.66
46,693.99	55,500.47	66.41	66.41	129,231.28	1,137,394.00
32,780.11		402.29	58,132.34	95,782.09	972,415.52
63,591.41	78,278.74	1,872.25	58,196.90	201,219.74	1,572,325.89
70,191.45	67,703.74	669.83	22,478.17	265,542.47	1,419,940.70
68,634.05	105,121.81	235.48	108,499.91	273,823.48	2,085,580.72
42,612.82	46,030.46	33,171.84	45,445.73	132,866.47	1,315,873.51
39,624.03	43,672.58	377.44	49,226.72	168,272.85	1,117,834.27
48,758.41		2,248.61	16,187.53	188,047.18	1,321,978.28
32,768.40	47,012.22	1,190.99	40,555.16	166,830.04	962,117.22
31,847.46	61,959.24	129.25	67,455.82	170,980.95	1,253,284.09
40,409.14	87,722.25	39,839.01	53,279.78	190,325.14	1,807,065.81
56,428.81	66,956.24	396.92	37,139.60	351,382.61	1,744,166.27
41,429.29	32,488.61		19,156.59	119,295.72	832,763.30
	76,134.88	1,105.32	32,717.47	162,479.96	1,565,568.91
56,143.52	44,023.54		47,959.40	285,391.16	1,865,825.20
80,845.00	33,796.54		187,558.72	187,558.72	1,597,568.88
66,701.73	37,517.41	53,883.86	46,139.79	346,284.73	1,893,506.21
82,033.37		14,987.74	824,445.88	2,072,097.95	13,797,474.92
93,152.87		74,519.62	-89,462.78	465,328.29	4,280,955.82
76,508.51	64,181.31	38,748.03	225,206.16	1,431,526.70	1,431,526.70
30,377.84	33,493.79	67,905.64	3,952.43	142,090.55	870,490.33
77,542.21		1,418.25	29,324.82	172,188.63	1,494,261.32
47,888.29		37.50	421,405.94	219,113.83	4,816,546.27
70,874.04	99,659.02	144.80	19,929.92	254,367.64	1,362,760.94
66,363.24	85,633.03	238.20	49,870.93	140,728.29	1,572,578.94
79,003.07	97,003.45	13,015.95		340,494.68	2,842,494.25
82,536.14		13,157.50	54,710.02	332,062.93	1,726,224.76
45,912.54	1,026.84		27,859.10	144,676.36	922,611.58
45,221.50	2,128.80		294,292.47	229,338.32	985,515.81
32,323.21	35,475.74	150.00	30,901.89	110,299.79	832,015.84
47,247.33	96,557.27	6.73	52,558.42	290,951.22	2,028,696.33
34,278.56			65,039.90	215,911.54	1,259,697.61
64,121.73	71,615.95	2,255.31	30,755.70	142,550.70	1,492,806.92
36,363.35			27,238.27	112,616.07	840,427.04
97,575.07	127,742.07		126,668.30	425,828.99	3,202,933.11
31,255.48	13,104.85	2,337.13	34,509.56	198,854.92	1,248,259.13
61,513.76	193.00		55,968.84	160,980.98	1,327,399.15
79,176.70	268,490.60	11,088.73	183,069.92	791,517.86	7,727,035.49
41,678.19	35,557.27	7,938.09	37,175.12	311,330.54	905,922.60
77,637.36	64,799.11	33,473.33	30,323.33	323,023.69	2,056,094.28
\$5,560,383.34	\$5,169,948.11	\$1,777,551.83	\$6,729,691.32	\$25,422,155.28	\$178,334,137.99



Countries	Number of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Regular meetings mileage
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[illegible]

TABLE NO. 3

## Cost for the Year 1923

[illegible]

TABLE NO. 3—PART II—Continued

TABLE NO. 3

Board of Supervisors per Diem Mileage and Expense of Office and Total  
Cost for the Year 1923

## PART II

Counties	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of supervisors
Adair	\$373.80		\$434.40		\$2,121.90
Adams	118.70		235.30		1,415.30
Allamakee	1,055.80		1,814.40		5,119.40
Appanoose	1,966.20		2,023.30		6,463.30
Audubon	812.00	\$50.50	986.10		3,016.10
Benton	1,551.52	134.42	1,959.14		4,924.14
Black Hawk	3,088.60	106.00	3,617.40	\$88.60	11,226.00
Boone	3,005.50	286.10	3,442.80	22.15	8,029.35
Bremer	1,090.90	49.30	1,306.80	20.00	3,914.80
Buchanan	2,050.70	13.40	2,276.10	32.55	6,588.65
Buena Vista	1,149.00		1,785.60		4,520.60
Butler	2,403.26		2,648.76	15.00	7,008.76
Calhoun	2,076.50		2,096.00		5,053.00
Carroll	2,286.15	267.50	2,941.05	16.15	6,999.70
Cass	1,675.00		2,026.00		6,394.32
Cedar	1,012.90		1,343.50	70.56	3,185.06
Cerro Gordo	1,376.40	100.30	1,515.10		3,971.70
Cherokee	1,142.70		1,463.10	88.64	4,662.74
Chickasaw	1,113.50		1,343.10	146.95	4,935.05
Clarke	392.20		447.10	26.32	2,048.42
Clay	597.30		872.70		2,516.20
Clayton	1,821.55		1,999.25	59.62	5,171.37
Clinton	2,643.90	20.60	3,008.90		6,988.90
Crawford	3,678.00		4,156.90		8,856.90
Dallas	808.05	31.10	1,302.68		3,252.68
Davis	747.50	40.20	869.50		3,524.90
Decatur	118.80	6.20	211.90	2.82	1,165.72
Delaware	1,964.76		2,085.26	10.00	5,520.26
Des Moines	896.50		1,023.90		3,563.90
Dickinson	774.20	153.20	1,068.60	9.55	3,292.95
Dubuque	1,863.40		2,041.30		5,986.30
Emmet	501.70	449.00	1,143.50		3,341.00
Fayette	1,325.20		1,643.90	428.47	3,176.57
Floyd	991.70	119.40	1,425.70	37.25	4,259.45
Franklin	656.00	253.00	1,256.50		3,386.50
Fremont	820.70	897.70	1,974.40		4,822.40
Greene	612.50	30.30	1,176.20	19.50	3,234.90
Grundy	969.80		1,342.00		4,427.00
Guthrie	841.55		1,000.25		3,084.25
Hamilton	861.20	315.20	1,257.20	37.20	4,128.90
Hancock	1,063.55		1,275.05	47.50	3,003.75
Hardin	1,036.91	375.55	2,003.26		4,066.76
Harrison			214.90	76.58	3,439.78
Henry	1,396.50		1,540.90		5,238.40
Howard	650.70		844.70	44.00	2,876.20
Humboldt	587.60		946.20	55.70	3,654.90
Ia	822.50		914.90	6.15	2,961.05
Iowa	1,007.20	39.80	1,175.10	112.92	3,748.02
Jackson	1,576.40		1,788.80		5,295.30
Jasper	3,038.80	79.30	3,382.00	24.20	7,721.20
Jefferson	812.20		905.80		3,980.80
Johnson	3,034.65		3,233.25		8,123.25
Jones	1,024.60		1,883.90	214.00	4,658.40
Keeokuk	646.90		795.50		2,423.00
Kossuth	3,069.50	1,589.30	5,185.10	145.70	11,265.20
Lee	1,518.30		1,848.00		6,333.00
Linn	2,615.10		3,277.80		7,137.80
Louis	1,016.70	407.00	1,619.10	34.80	4,017.10

Counties	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of supervisors
Lucas	\$ 836.30		\$ 836.30	\$ 1.40	\$ 2,435.20
Lyon	1,086.84		1,306.34		3,771.34
Madison	1,083.10	\$ 56.80	1,347.27		4,192.27
Mahaska	981.70		1,108.70		4,388.70
Marion	1,250.40		1,418.10		4,073.10
Marshall	390.00	88.00	806.50	8.00	2,764.50
Mills		60.00	246.30		1,857.65
Mitchell	3,211.80	534.70	3,858.50		9,943.90
Monona	779.00	17.60	991.40	38.48	3,294.88
Monroe	425.11		557.01		2,631.85
Montgomery	497.40	41.30	629.80		2,163.68
Muscatine	573.80	259.60	1,081.70	186.89	3,383.59
Muscatine	945.35	5.80	1,143.35	25.15	4,028.50
O'Brien	290.00	50.00	512.00		1,561.60
Oswego	1,182.70		1,510.60		3,934.60
Pago	1,043.20	615.40	2,067.60	51.95	5,219.55
Palo Alto	2,979.20		3,247.40	.80	7,698.20
Plymouth	2,517.00		3,568.25		8,922.45
Pocahontas	3,957.90		4,373.90		11,763.90
Polk	2,234.90	667.30	3,309.70		8,032.70
Pottawattamie	1,437.20		1,590.80	48.06	4,698.86
Poweshiek	409.10		531.80		1,718.40
Ringgold	1,978.10	182.10	2,438.00		5,573.00
Sar	4,903.60		5,468.40		13,153.40
Scott	1,965.60		2,164.90		5,256.90
Shelby	3,522.60		4,072.40		9,282.40
Sioux	1,129.30		1,397.25	5.85	3,902.45
Story			2,804.49	160.19	8,644.68
Tama	556.20	7.00	712.90		2,517.90
Taylor	444.00		623.50		2,028.50
Union	359.30		535.20		2,000.20
Van Buren	952.10	225.70	1,297.80		4,977.80
Wapello	1,745.50		1,871.90	66.00	4,740.35
Warren	1,169.30		1,331.50		4,041.50
Washington	706.90		968.90	9.00	2,318.80
Wayne	1,501.00	595.30	2,512.20	23.00	7,253.20
Weber	738.90	253.80	1,199.50	74.80	2,578.10
Winnebago			1,838.35	23.05	5,648.33
Winneshek	4,841.30		6,310.90		13,510.90
Woodbury	1,395.56		1,480.26		5,225.26
Worth	900.55	21.60	1,528.45		5,048.45
Wright					
Total	\$135,983.74	\$10,166.87	\$177,662.57	\$2,616.12	\$403,747.78



TABLE NO. 4

County Auditors: Salaries and Expenses of Office and Net Cost for the Year 1923

Counties	Auditor's salary	Deputy auditor's salary	Extra help	Postage and Miscellaneous expense	Total cost of office	Less fees of office	Net cost of office above fees
Adair	\$1,800.00	\$600.00	\$193.50	\$102.31	\$2,995.81	\$115.25	\$2,880.56
Adams	1,800.00		712.45	16.75	2,529.20	81.85	2,447.35
Allamore	1,900.00	1,176.67	750.00	122.73	3,949.40	157.05	3,792.35
Anson	2,200.00	1,100.00	840.00	50.89	4,190.89	506.25	3,684.64
Audubon	1,800.00	1,200.00	528.65	119.83	3,648.48	282.15	3,366.33
Benton	1,988.96	1,312.44	2,206.87	113.36	5,621.63	296.00	5,325.63
Black Hawk	3,050.00	1,750.00	6,137.26	140.00	11,077.26	1,164.50	9,912.76
Boone	2,100.00	1,500.00	2,688.67	61.56	6,350.23	450.65	5,899.58
Bremer	1,900.00	1,351.00	1,188.50	124.02	4,444.52	291.75	4,152.77
Buchanan	1,900.94	1,054.00	1,008.70	153.54	4,112.28	239.50	3,872.78
Burns	1,800.00	1,080.00	318.65	94.89	3,393.54	272.25	3,121.29
Butler	1,900.00	1,367.75	380.14	434.03	4,081.92	214.12	3,867.80
Calhoun	1,900.00	966.75	1,568.00	1,085.76	5,550.51	248.20	5,302.31
Carroll	2,000.00	1,500.00	1,100.00	149.11	4,749.11	213.65	4,535.46
Cass	1,900.00	1,140.00	842.44	158.48	4,040.92	306.25	3,734.67
Cedar	1,900.00	1,215.00		159.03	3,274.03	1,774.00	1,500.03
Cerro Gordo	2,016.63	1,375.00	2,120.30	18.00	5,529.93	714.05	4,815.88
Cherokee	1,900.00	1,380.00	1,200.00	59.56	4,539.56	279.25	4,260.31
Chickasaw	1,800.00	1,440.00	9.00	76.95	3,425.95	241.00	3,184.95
Clarke	1,800.00	1,180.00	456.50	90.79	3,527.29	386.90	3,140.39
Clay	1,900.00	1,140.00	1,140.00	85.30	4,265.30	141.25	4,124.05
Clayton	2,100.00	1,440.00		130.00	3,670.00	282.05	3,387.95
Clinton	2,800.00	1,500.00	4,756.66	47.10	9,103.76	571.25	8,532.51
Crawford	2,000.00	1,500.00	430.00	55.40	4,015.40	215.50	3,799.90
Dallas	2,100.00	1,500.00	2,633.41	581.16	6,814.57	234.75	6,579.82
Davis	1,800.00	1,200.00	72.47	123.15	3,195.62	265.25	2,930.37
DeSatur	1,900.00	1,200.00	16.50	34.10	3,150.60	411.35	2,739.25
Delaware	1,900.00	1,200.00	1,104.79	123.65	4,328.44	159.25	4,169.19
Des Moines	2,200.00	2,585.00	1,707.67	19.87	6,512.54	349.50	6,163.04
Dickinson	1,800.00	1,020.00	996.40	210.75	4,027.15	312.75	3,714.40
Dubuque	2,227.64	1,721.71	5,941.05	115.82	11,706.22	903.15	10,803.07
Emmett	1,800.00	1,000.00	1,754.58	3,324.58	142.25	3,182.33	
Fayette	2,100.00	1,500.00	1,590.46	232.64	5,443.10	220.50	5,222.60
Floyd	1,741.64	911.42	956.00	95.00	3,710.06	146.75	3,563.31
Franklin	1,900.00	1,015.00	1,522.35	1,800.00	5,337.35	205.58	5,131.77
Fremont	1,900.00	950.00	499.50	127.10	3,476.60	180.25	3,296.35
Greene	1,900.00	1,680.00	742.87	178.15	4,501.02	262.85	4,238.17
Grundy	1,800.00	1,500.00		15.97	3,315.97	2,362.91	953.06
Guthrie	1,741.83	1,320.00	292.95	64.29	3,418.97	167.00	3,251.97
Hamilton	2,000.00	1,112.50	3,773.80	251.50	6,137.80	197.00	5,940.80
Hancock	1,800.00	472.50	1,987.50	101.63	4,361.63	1,570.98	2,790.65
Hardin	2,000.00	3,000.00	1,519.95	189.36	6,709.31	200.50	6,508.81
Harrison	2,000.00	1,500.00	1,020.00	58.54	4,578.54	223.25	4,355.29
Henry	1,900.00	1,200.00	1,200.00	126.04	4,526.04	281.60	4,244.44
Howard	1,800.00	1,023.33	300.65	78.02	3,202.00	306.00	2,896.00
Humboldt	1,800.00	375.00	1,307.43	825.24	4,307.67	1,126.60	3,181.07
Ia	1,800.00	1,140.00	142.30	128.18	3,210.48	1,150.25	2,060.23
Iowa	1,886.78	1,341.32	268.49	213.42	3,710.01	203.25	3,506.76
Jackson	1,900.00	1,500.00	260.75	147.97	3,808.72	294.00	3,514.72
Jasper	2,100.00	1,500.00	2,142.50	260.89	6,003.39	342.50	5,660.89
Jefferson	1,900.00	1,200.00		104.17	3,204.17	276.75	2,927.42
Johnson	2,100.00	1,500.00	1,532.25	58.84	5,211.09	362.90	4,848.19
Jones	1,900.00	1,255.00	167.58	177.00	3,479.58	240.25	3,239.33
Keokuk	1,833.26	1,100.00	979.50	136.11	4,048.87	175.40	3,873.47
Kossuth	2,100.00	1,500.00	2,745.00	381.36	6,726.36	2,373.05	4,353.31
Lee	2,933.26	1,664.98	2,684.74	279.31	7,562.29	487.05	7,075.24
Linn	2,100.00	2,110.00	5,386.40	334.15	11,530.55	1,333.35	10,197.20
Louis	1,650.00	822.00	730.00	147.17	3,352.17	255.40	3,096.77

TABLE NO. 4—Continued

Counties	Auditor's salary	Deputy auditor's salary	Extra help	Postage and Miscellaneous expense	Total cost of office	Less fees of office	Net cost of office above fees
Lucas	\$1,900.00	\$1,080.00	\$79.00	\$31.00	\$3,090.00	\$144.50	\$2,945.50
Lyon	1,900.00	1,200.00	829.65	80.84	4,010.49	102.25	3,908.24
Madison	1,900.00	1,200.00	848.27	117.91	4,066.18	432.05	3,634.13
Malhaska	2,100.00	1,320.00	1,061.59	120.70	4,592.29	340.75	4,251.54
Marion	2,000.00	1,200.00	1,068.75	65.70	4,334.45	353.25	3,981.20
Marshall	2,200.00	1,300.00	2,380.00	66.24	5,946.24	534.40	5,411.84
Mills	1,900.00	1,425.00	1,550.75	95.00	4,970.75	239.25	4,731.50
Mitchell	1,800.00	1,450.00	71.75	164.06	3,485.81	289.50	3,196.31
Monona	1,900.00	1,260.00	456.75		3,616.75	207.50	3,409.25
Monroe	2,000.00	1,200.00	840.00	132.54	4,172.54	647.45	3,525.09
Montgomery	1,900.00	1,020.00		94.94	3,014.94	194.50	2,820.44
Muscatine	2,400.00	1,380.00	1,667.50	141.06	5,618.50	405.25	5,213.25
O'Brien	1,900.00	1,233.75	767.40	403.04	4,304.19	182.70	4,121.49
Oceola	1,800.00	1,020.00	30.00	106.98	2,956.98	136.75	2,820.23
Oneida	2,000.00	2,145.00	74.09	310.09	4,529.18	2,222.87	2,306.31
Pale Alto	1,900.00	1,260.00	1,408.70	92.82	4,661.52	261.50	4,400.02
Plymouth	2,000.00	1,380.00	1,315.50	36.06	4,731.50	170.50	4,561.00
Pocahontas	1,900.00	1,500.00	835.18	82.46	4,317.64	1,142.87	3,174.77
Polk	3,400.00	2,210.00	15,120.67	162.41	30,893.08	20,893.08	
Port Washington	1,900.00	1,500.00	3,080.37	226.50	9,006.87	1,198.25	7,808.62
Poweshiek	1,900.00	1,200.00	460.35	97.25	3,657.64	1,508.00	2,149.64
Ringgold	1,800.00	1,200.00		46.40	3,046.40	154.25	2,892.15
Sac	1,900.00	1,260.45	425.00	145.47	3,730.92	158.25	3,572.67
Scott	3,400.00	2,210.00	8,565.64	264.10	14,440.74	1,226.82	13,213.92
Shelby	1,899.96	1,500.00	688.07	119.58	4,208.01	321.00	3,887.01
Sioux	2,100.00	1,500.00	595.35	267.65	4,462.90	494.25	3,968.65
Story	2,100.00	1,500.00	529.28	164.61	4,293.89	442.00	3,851.89
Tama	2,000.00	1,500.00	1,676.30	180.58	5,356.88	265.25	5,091.63
Taylor	1,900.00	1,200.00		178.72	3,278.72	9.78	3,268.94
Union	1,900.00	1,500.00	553.55	42.04	3,995.59	189.25	3,806.34
Van Buren	1,800.00	1,080.00		128.25	3,008.25	161.90	2,846.35
Wapello	2,400.00	1,320.00	2,472.85	63.49	6,256.34	782.75	5,473.59
Warren	1,900.00	1,520.00	1,053.30	21.00	4,294.30	2,608.70	1,685.60
Washington	2,000.00	1,200.00	2,291.50	123.17	6,014.67	345.50	5,669.17
Wayne	1,900.00	916.67	332.50	64.00	3,213.17	132.00	3,081.17
Webster	2,400.00	1,265.00	3,067.50	52.91	6,785.41	626.70	6,158.71
Winnebago	1,800.00	1,020.00	194.40	150.09	3,164.49	3,154.48	
Winnesaukee	2,000.00	1,300.00	325.70	122.12	3,747.82	529.00	3,218.82
Woodbury	3,400.00	6,120.00	3,353.17	221.29	13,124.37	1,087.50	12,036.87
Worth	1,800.00	1,080.00	628.50	83.58	3,592.08	1,488.85	2,103.23
Wright	2,000.00	1,320.00	2,520.00	159.73	5,999.73	225.70	5,774.03
Total	\$203,867.80	\$134,060.24	\$138,671.07	\$16,821.14	\$492,420.25	\$49,204.20	\$443,216.05

TABLE NO. 5

County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1923

## PART I

Counties	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage etc.
Adair	\$1,800.00	\$600.00	\$462.00	\$293.63
Adams	1,800.00		619.60	77.00
Allamakee	1,900.00	1,200.00	424.00	304.18
Appanoose	2,200.00	1,100.00	1,165.82	79.26
Audubon	1,800.00	1,152.00	983.30	258.57
Benton	1,988.56	1,312.44	1,779.30	431.17
Black Hawk	3,000.00	1,750.00	11,361.94	881.00
Boone	2,100.00	2,880.00	2,080.62	363.43
Bremner	1,500.00	1,320.00	509.50	130.83
Buchanan	1,900.04	1,050.08	763.21	445.04
Buena Vista	1,900.00	1,080.00	1,105.75	480.99
Butler	1,900.00	1,140.00	979.56	415.30
Calhoun	1,900.00	1,360.00	1,955.50	1,075.77
Carroll	2,000.00	1,500.00	1,207.00	589.77
Cass	1,900.00	2,340.00	1,304.80	281.09
Cedar	1,900.00	1,155.00	345.00	305.67
Cerro Gordo	2,016.63	1,375.00	5,247.75	312.38
Cherokee	1,900.00	1,380.00	1,305.00	207.50
Chickasaw	1,900.00	1,200.00	309.00	275.10
Clarke	1,800.00	1,200.00	110.00	111.67
Clay	1,900.00	1,140.00	2,025.67	282.31
Clayton	2,100.00	1,320.00	398.00	608.55
Clincon	5,212.50	1,096.25	5,744.38	396.00
Crawford	2,000.00	1,500.00	1,322.00	294.89
Dallas	2,100.00	1,500.00	2,023.49	610.10
Davis	1,800.00	1,200.00	237.85	245.44
Decatur	1,900.00	1,200.00	578.50	108.88
Delaware	1,900.00	1,200.00	957.33	319.13
Des Moines	2,200.00	1,375.00	3,038.51	
Dickinson	1,800.00	1,020.00	1,255.44	408.79
Dubuque	3,577.03	1,750.00	7,650.00	288.96
Emmet	1,800.00	1,200.00	1,066.35	352.18
Fayette	2,100.00	1,500.00	1,777.60	1,077.34
Floyd	1,741.64	969.67	2,091.31	352.52
Franklin	1,900.00	1,500.00	592.26	51.56
Fremont	1,900.00	960.00	840.00	209.91
Greene	1,900.00	1,080.00	1,451.09	312.79
Grundy	1,800.00	1,375.00	616.00	234.50
Guthrie	1,741.63	1,265.00	555.33	31.82
Hamilton	2,000.00	1,350.00	1,515.00	449.57
Hancock	1,800.00	1,980.00	106.50	352.95
Hardin	2,000.00	2,700.00	383.50	676.68
Harrison	2,000.00	1,440.00	1,418.00	17.85
Henry	1,500.00	950.00	564.00	281.10
Howard	1,800.00	1,100.00	301.00	131.45
Humboldt	1,800.00	1,260.00	696.06	1,200.06
Ida	1,800.00	1,140.00	26.66	285.00
Iowa	1,900.00	1,350.00	1,711.50	499.03
Jackson	1,900.00	2,000.00	215.25	346.36
Jasper	2,100.00	3,000.00	1,294.00	562.83
Jefferson	1,900.00	1,200.00	1,200.00	212.00
Johnson	2,100.00	1,500.00	3,914.25	299.35
Jones	1,900.00	1,235.00	757.30	408.84
Keokuk	1,833.26	1,100.00	1,352.75	119.47
Kossuth	2,100.00	1,500.00	2,440.00	1,168.30
Lee	2,933.28	1,737.47	5,502.16	556.83
Linn	3,400.00	2,210.00	14,706.39	1,664.70
Louis	1,500.00	825.00	649.50	299.23

TABLE NO. 5—PART I—Continued

Counties	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage etc.
Lucas	\$ 1,900.00	\$ 1,200.00	\$ 345.00	\$ 153.81
Lyon	1,900.00	1,200.00	730.50	387.74
Madison	1,900.00	1,150.00	883.39	170.80
Malshaka	2,100.00	1,187.50	1,065.25	234.00
Marion	2,000.00	1,200.00	1,143.40	314.36
Marshall	2,200.00	1,249.98	3,421.72	277.06
Mills	1,500.00	1,425.00	969.00	307.62
Mitchell	1,800.00	1,200.00	374.72	218.75
Monona	1,500.00	2,150.00	210.00	
Monroe	2,000.00	1,200.00	828.70	146.85
Montgomery	1,900.00	1,020.00	261.50	223.11
Muscatine	2,400.00	1,380.00	1,723.13	222.66
O'Brien	1,400.00	1,080.00	1,681.05	876.19
Oceola	1,800.00	1,020.00	570.60	208.48
Page	2,000.00	2,918.55	567.00	308.02
Palo Alto	1,500.00	1,260.00	2,493.17	323.00
Plymouth	2,000.00	1,200.00	1,511.25	395.19
Pocahontas	1,500.00	1,260.00	729.90	480.66
Polk	3,700.00	2,405.00	36,505.47	1,480.62
Pottawattamie	3,800.00	4,856.22	10,041.30	1,153.25
Poweshiek	1,500.00	1,200.00	1,087.05	396.61
Ringgold	1,800.00	1,200.00	232.00	152.02
Sac	1,500.00	1,320.00	1,598.39	568.24
Scott	3,400.00	2,210.00	9,823.69	809.00
Shelby	1,899.96	1,500.00	1,169.06	239.56
SiouX	2,100.00	1,500.00	2,400.40	644.47
Story	2,100.00	1,050.62	2,191.33	822.66
Tama	2,000.00	1,500.00	1,794.05	680.28
Taylor	1,500.00	1,200.00	156.45	186.52
Tiemon	1,900.00	1,200.00	240.98	150.87
Van Buren	1,800.00	960.00	384.90	137.00
Wapello	2,400.00	385.00	2,537.85	290.65
Warren	1,900.00	770.00	2,045.42	246.00
Washington	2,000.00	1,200.00	1,968.00	515.62
Wayne	1,600.00	1,100.00	532.00	146.66
Weiler	2,400.00	1,500.00	8,444.74	211.00
Winnebago	1,800.00	680.00	780.00	404.20
Winneshek	2,000.00	1,300.00	1,268.68	325.70
Woodbury	3,400.00	4,420.00	8,329.69	225.20
Worth	1,800.00	921.00	400.88	245.33
Wright	2,000.00	1,320.00	1,730.60	300.59
Total	\$204,944.91	\$141,907.79	\$220,856.78	\$39,016.67



TABLE NO. 5

County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1923

## PART II

Counties	Delinquent tax collector	Premium on bond	Total cost of office	Less fees of office	Net cost of office
Adair.....	\$416.12	\$426.50	\$4,298.25		
Adams.....		427.50	2,924.16		
Allamakee.....		427.50	4,255.68		
Appanoose.....			4,545.08		
Audubon.....			4,200.87		
Benton.....		712.50	6,224.57		
Black Hawk.....	2,749.31	835.00	20,647.25		
Bloom.....	1,430.77	375.00	9,230.12		
Bremer.....	163.32	450.00	4,473.67		
Buchanan.....			4,158.37		
Buena Vista.....		712.50	5,279.24		
Butler.....	993.63		5,428.49		
Calhoun.....		375.00	6,560.27		
Carroll.....			5,296.77		
Cass.....		712.50	6,538.39		
Cedar.....	224.74	375.00	4,300.41		
Cerro Gordo.....			5,051.75		
Cherokee.....		541.50	5,434.00		
Chickasaw.....	821.96	484.50	4,990.56		
Clarke.....		427.50	3,649.17		
Clay.....	15.51		5,363.40		
Clayton.....		427.50	4,854.65		
Clinton.....	1,068.86	835.00	12,882.99		
Crawford.....			5,086.89		
Dallas.....		570.00	6,803.59		
Davis.....			3,482.29		
Deaatur.....		427.50	4,304.80		
Delaware.....		570.00	4,946.46		
Des Moines.....		375.00	6,988.51		
Dickinson.....	209.35	427.50	5,120.58		
Dubuque.....		375.00	13,620.99		
Emmet.....	566.66	375.00	5,860.19		
Fayette.....			6,454.94		
Floyd.....	600.75		5,758.80		
Franklin.....		285.00	4,328.82		
Freemont.....		570.00	4,479.91		
Greene.....		570.00	5,313.79		
Grundy.....		568.50	4,624.00		
Guthrie.....	324.30	712.50	4,836.18		
Hamilton.....	779.54	570.00	6,064.11		
Hancock.....	4.00	427.50	4,670.95		
Hardin.....			5,790.18		
Harrison.....		570.00	5,445.85		
Henry.....		712.50	4,407.69		
Howard.....			3,352.45		
Humboldt.....		398.50	5,355.25		
Ia.....		213.75	3,465.41		
Iowa.....	953.92		6,415.35		
Jackson.....			5,464.61		
Jasper.....		213.75	7,200.58		
Jefferson.....		484.50	4,996.50		
Johnson.....		315.00	8,128.60		
Jones.....		712.50	5,013.64		
Keokuk.....		427.50	5,013.98		
Kossuth.....	55.22		7,263.52		
Lea.....		462.50	11,192.22		
Lincoln.....	2,856.09	712.50	28,249.68		
Louis.....		375.00	3,999.23		

## COUNTY AUDITING DEPARTMENT

TABLE NO. 5—PART II—Continued

Counties	Delinquent tax collector	Premium on bond	Total cost of office	Less fees of office	Net cost of office
Lucas.....		\$ 484.50	\$ 4,083.31		
Lyons.....		350.00	4,568.24		
Madison.....			4,104.19		
Mahaska.....		712.50	5,299.25		
Marion.....			5,309.07		
Marshall.....		427.50	7,578.26		
Mills.....		213.75	4,815.87		
Mitchell.....			3,093.47		
Monona.....		427.50	4,587.50		
Monroe.....	1,569.58	712.50	6,257.63		
Montgomery.....		225.00	3,631.61		
Muscatine.....		712.50	6,488.29		
Muscatine.....	1,029.78	712.50	7,275.52		
O'Brien.....		484.50	4,083.58		
Oceola.....		570.00	6,363.57		
Palo Alto.....		570.00	5,846.17		
Plymouth.....		655.00	5,821.44		
Pocahontas.....		712.50	5,092.03		
Polk.....	14,964.24	835.00	60,290.03		
Pottawattamie.....	6,643.93	712.50	27,207.20		
Poweshiek.....	267.60	1,045.00	5,996.26		
Ringgold.....			3,404.02		
Sac.....	518.46	570.00	6,475.09		
Scott.....	371.73	997.50	17,501.92		
Shelby.....	51.12	855.00	5,714.79		
Sinnott.....	132.15	85.00	6,800.02		
Story.....	254.38	495.48	6,520.47		
Tama.....	689.59	285.00	6,948.92		
Taylor.....		513.00	3,955.97		
Union.....		427.50	3,919.35		
Van Buren.....	243.59		3,525.49		
Wapello.....		570.00	7,183.48		
Warren.....		712.50	5,673.92		
Washington.....		225.00	5,938.62		
Wayne.....			3,678.66		
Webster.....	1,439.06	712.50	11,727.80		
Winneshago.....		279.90	4,244.10		
Winneshiek.....			4,894.38		
Woodbury.....			16,374.89		
Worth.....			8,375.21		
Wright.....	561.03	570.00	6,482.22		
Total.....	\$43,554.50	\$39,008.13	\$689,378.78	\$920.75	\$2,544.96

TABLE NO. 6

Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1923

## PART I

Counties	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage
Adair	\$1,800.00	\$900.00	\$4.50	\$51.27
Adams	1,800.00		10.13	5.86
Allamakee	1,900.00	1,200.00		113.78
Appanoose	2,200.00	1,100.00	1,015.00	66.55
Ashtabula	1,800.00	1,132.00		36.40
Benton	1,988.96	1,312.44	960.00	51.00
Black Hawk	3,050.00	1,750.00	2,598.00	35.00
Boone	2,100.00	1,500.00	149.50	29.74
Bremer	1,900.00	1,320.00		29.37
Buchanan	1,900.04	950.08		45.00
Buena Vista	1,900.00	960.00		47.93
Butler	1,600.00	1,140.00		206.16
Calhoun	1,900.00	1,200.00		334.78
Carroll	2,000.00	1,000.00		53.84
Cass	1,900.00	1,140.00		25.45
Cedar	1,899.94	1,200.00		102.70
Cerro Gordo	2,016.63	1,375.00	2,299.50	40.10
Cherokee	1,900.00	1,380.00		63.44
Chickasaw	1,900.00	1,080.00		32.40
Clarke	1,800.00	900.00	42.50	8.75
Clay	1,900.00	960.00		29.77
Clayton	2,100.00	1,320.00		51.00
Clinton	2,800.00	1,500.00	3,445.50	168.46
Crawford	2,000.00	1,500.00		70.00
Dallas	2,100.00	1,500.00	1,075.00	177.89
Davis	1,800.00	900.00		22.55
DeSaut	1,000.00	1,080.00		22.51
Delaware	1,900.00	1,300.00		57.30
Des Moines	2,200.00	2,475.00		
Dickinson	1,800.00	900.00		94.32
Dubuque	3,222.08	1,749.92	4,135.31	55.00
Emmet	1,800.00	990.00		62.28
Fayette	2,100.00	1,497.58		73.23
Floyd	1,741.64	960.00	843.71	41.80
Franklin	1,900.00	950.00		13.86
Fremont	1,900.00	960.00		22.43
Greene	1,900.00	1,080.00		75.63
Grundy	1,800.00	1,080.00		22.35
Guinn	1,741.63	1,045.00		21.32
Hamilton	2,000.00	1,242.00		65.87
Hancock	1,800.00	960.00		106.90
Hardin	2,000.00	1,232.60	196.35	104.60
Harrison	2,000.00	1,260.00	124.00	33.70
Henry	1,900.00	950.00		47.00
Howard	1,800.00	900.00		19.00
Humboldt	1,800.00	1,170.00	93.20	300.78
Ida	1,800.00	1,060.00	73.30	42.60
Iowa	1,900.00	1,350.00		114.02
Jackson	1,900.00	1,500.00		87.39
Jasper	2,100.00	1,300.00		118.16
Jefferson	1,900.00	1,200.00		39.00
Johnson	2,100.00	1,500.00	1,615.00	75.00
Jones	1,900.00	1,254.92		77.50
Keokuk	1,833.26	1,100.00	361.20	117.42
Kossuth	2,100.00	1,156.54	198.00	170.58
Lee	2,566.63	1,574.95	1,375.00	71.96
Linn	3,400.00	2,210.00	7,719.40	241.49
Louis	1,650.00	825.00	133.25	67.88

TABLE NO. 6—PART I—Continued

Counties	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage
Lucas	1,900.00	960.00		26.34
Lyon	1,900.00	1,020.00		21.92
Madison	1,900.00	1,200.00	217.25	57.46
Mahaska	2,100.00	1,110.00		960.00
Marion	2,000.00	1,000.00		200.00
Marshall	2,200.00	1,249.98	2,035.96	22.08
Mills	1,900.00	1,425.00		35.06
Mitchell	1,800.00	1,200.00		27.50
Monona	1,900.00	950.00		17.50
Monroe	2,000.00	1,050.00		43.75
Montgomery	1,900.00	1,020.00		163.98
Muscatine	2,100.00	1,380.00	1,080.00	43.29
O'Brien	1,900.00	950.00		50.00
Oceola	1,800.00	900.00	12.80	81.32
Paga	2,000.00	1,200.00		50.99
Palo Alto	1,900.00	1,140.00		62.50
Plymouth	2,000.00	1,320.00		56.36
Pocahontas	1,900.00	1,020.00	138.25	5.00
Polk	3,400.00	2,210.00	14,534.26	149.38
Pottawattamie	3,700.00	5,231.18	3,181.50	91.00
Poweshiek	1,900.00	1,200.00		74.00
Ringgold	1,800.00	900.00		52.30
Sac	1,900.00	1,080.00	24.07	27.33
Scott	3,400.00	2,210.00	8,724.00	70.74
Shelby	1,899.96	1,320.00		158.60
Sioux	2,100.00	1,418.00		26.04
Story	2,100.00	1,125.00		87.50
Tama	2,000.00	1,500.00		97.04
Taylor	1,900.00	950.00		864.83
Union	1,900.00	980.50		457.50
Van Buren	1,800.00	900.00		127.20
Wapello	2,400.00	1,320.00		48.22
Warren	1,900.00	925.00		980.50
Washington	2,000.00	1,195.00	1,680.00	28.49
Wayne	1,900.00	1,100.00		105.15
Weaver	2,400.00	1,500.00		8.00
Winnebago	1,800.00	1,020.00		76.90
Winneshek	2,000.00	1,300.00		66.26
Woodbury	3,400.00	8,016.66	4,058.00	94.43
Worth	1,800.00	956.00		6.00
Wright	2,000.00	1,200.00		185.60
Total	\$205,110.79	\$129,795.35	\$68,696.84	\$7,133.85



TABLE NO. 6—PART II—Continued

TABLE NO. 6  
Clerks of the District Court: Salaries, Cost of Office and Net Cost for  
the Year 1923

## PART II

Counties	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office	Compensation for service as referee in probate
Adair	\$2,755.77	\$3,642.74		\$886.97	
Adams	1,815.99	2,419.34		603.35	
Allamakee	3,213.78	2,373.85		\$839.93	
Appanoose	4,381.55	2,773.75		1,607.80	
Audubon	2,988.40	2,968.70		379.70	
Benton	4,312.40	3,913.64		398.76	\$518.00
Black Hawk	7,433.00	8,556.01		1,123.01	
Boone	3,779.24	9,215.26		5,436.02	
Bremet	2,249.37	2,366.78		882.59	
Buchanan	2,895.12	2,112.87		782.25	
Buena Vista	2,907.93	2,625.13		282.80	199.50
Butler	3,249.16	1,809.22		1,439.94	
Calhoun	2,434.78	6,383.08		2,550.30	
Carroll	3,053.84	2,447.55		606.29	
Cass	3,065.45	7,356.82		4,291.37	
Cedar	3,202.66	6,114.13		2,911.47	
Cerro Gordo	5,731.23	6,258.71		527.48	
Cherokee	3,348.44	948.85		2,394.59	
Chickasaw	3,012.40	3,511.54		499.14	
Clarke	2,751.25	4,003.91		1,252.66	
Clay	2,889.77	2,116.05		773.72	
Clayton	3,471.00	1,849.80		1,621.20	
Clinton	7,913.96	5,166.31		2,747.65	
Crawford	3,570.00	2,150.60		1,419.40	
Dallas	4,832.89	4,903.07		52.18	
Davis	2,722.55	2,815.49		92.94	
Deaer	3,002.51	1,276.80		1,725.71	
Delaware	3,257.30	2,022.95		1,234.35	
Des Moines	4,675.00	4,548.30		126.70	
Dickinson	2,794.32	2,138.45		655.87	
Dubuque	9,162.51	8,945.82		1,116.69	
Emmet	2,762.28	2,260.45		401.83	
Fayette	3,670.81	4,336.97		666.16	
Floyd	3,617.15	4,025.32		408.17	
Franklin	2,863.86	5,610.22		746.36	
Fremont	2,852.43	2,289.55		562.88	
Greene	3,055.63	2,461.40		594.23	
Grundy	2,902.35	3,107.72		205.37	
Guthrie	2,807.55	2,259.80		548.75	
Hamilton	2,307.57	2,693.19		714.77	
Hancock	2,896.90	2,806.51		60.39	
Hardin	3,533.55			3,533.55	
Harrison	3,417.70	4,559.40		1,141.70	
Henry	2,942.60	2,130.25		812.35	
Howard	2,719.00	1,324.95		1,434.05	
Humboldt	3,564.28	1,881.50		1,682.78	
Ia	2,966.10	1,822.20		1,143.90	
Iowa	3,394.03	2,255.19		1,138.84	
Jackson	3,487.39	1,963.45		1,523.94	
Jasper	3,718.16	2,907.20		810.96	
Jefferson	3,139.00	4,744.95		1,605.95	
Johnson	5,290.00	5,391.59		101.59	
Jones	3,212.42			3,212.42	
Keokuk	3,412.18	3,170.42		241.76	
Kossuth	3,625.12	4,674.60		1,049.48	
Lee	5,588.54	6,466.55		878.01	
Linn	13,571.09	14,637.02		1,065.93	
Louis	2,676.63	1,981.02		695.61	

Counties	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office	Compensation for service as referee in probate
Lucas	\$ 2,886.34	\$ 2,181.16	\$ 705.18		
Lyon	2,941.92	2,602.61	249.31		
Madison	3,374.21	3,990.26		\$ 616.55	
Mahaska	4,235.29	3,080.60	1,154.69		
Marion	3,272.63	4,837.89		1,565.24	\$ 303.00
Marshall	5,508.02	4,550.54	557.68		299.10
Mills	2,181.25	1,178.81	1,002.44		
Mitchell	2,047.50	1,529.13	518.37		
Monona	2,867.50	6,059.96		3,192.46	
Monroe	3,199.73	2,303.70	896.03		
Montgomery	2,965.29	2,637.78	327.51		
Muscatine	4,610.00	4,966.15		356.15	
O'Brien	2,944.12	1,595.34	1,348.78		133.00
Oceola	2,750.99	1,338.90	1,412.09		204.50
Page	3,262.50	4,808.37		1,546.47	
Palo Alto	3,066.36	1,653.38	1,440.48		192.50
Plymouth	3,463.25	2,284.25	1,179.00		
Pocahontas	3,069.58	2,289.38	679.60		
Polk	20,235.26	37,719.43		37,484.17	
Pottawattamie	12,186.68	15,683.67		3,496.79	
Poweshiek	3,132.39	2,013.39	1,119.00		
Ringgold	2,781.60	1,426.10	1,355.50		
Sac	3,050.74	2,935.45	115.29		
Scott	14,492.00		14,492.00		
Shelby	3,245.00	5,650.35		2,405.35	
Sint	2,702.54	2,500.55	1,198.89		323.00
Story	4,233.89	5,471.37		1,237.68	
Tama	4,084.70	7,376.11		3,291.41	
Taylor	2,868.22		2,868.22		
Union	2,622.99	290.75		2,332.24	
Van Buren	2,740.75	4,091.16		1,350.41	
Wapello	5,505.15	4,528.00	977.15		372.50
Warren	2,901.02	5,865.23		2,964.21	
Washington	3,867.25			3,867.25	
Wayne	3,066.26	1,667.00	1,399.26		
Webster	5,312.92	6,463.35		1,150.43	
Winnebago	2,893.15	2,633.39	259.76		
Winnechek	2,688.02	3,674.39		69.37	
Woodbury	16,523.42	14,934.11	361.31		
Worth	2,735.11	1,466.72	1,268.39		
Wright	3,243.60	3,715.84		472.24	
Total	\$408,736.83	\$421,966.92	\$78,331.41	\$90,660.61	\$2,466.10

TABLE NO. 7

Coun- ties	Salary of sheriffs	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners
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County	Share of deputy	Share of other deputies	Board, care and washing for paupers
Leon	\$ 1,800.00	\$ 1,170.00	\$ 13.80
Lyons	1,800.00	1,242.00	\$ 514.01
Madison	1,800.00	1,200.00	
Madison	2,000.00	1,300.00	
Martin	1,900.00	1,250.00	
Marshall	2,000.00	1,300.00	
Maryland	1,800.00	1,170.00	
Meigs	2,000.00	1,300.00	
Mitchell	2,000.00	1,300.00	
Monroe	2,100.00	1,200.00	
Montgomery	1,990.00	1,225.00	
Morgan	1,800.00	1,125.88	
Murphy	2,000.00	1,280.00	
Nathan	1,100.00	1,170.00	
Nelson	1,800.00	1,200.00	
North	1,455.00	1,000.00	
Onondaga	1,900.00	1,300.00	
Orleans	2,167.98	1,160.98	
Oswego	31.00	2.00	
Peach	20.00		
Perry	275.25	24.76	
Pike	1,962.25	23.00	
Rensselaer	1,191.00	1.40	
Rochester	1,194.85		
Saratoga	223.95	702.89	
Schoharie	76.80		
Schoy	1,315.30	14.71	
Seneca	1,830.35	5.30	
Sevier	961.32		
Shelburne	1,247.90	33.83	
St. Lawrence	525.45		
St. Regis	300.70		
Tioga	1,029.74	\$ 13.80	



TABLE NO. 7

County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1923

## PART II

Counties	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Adair	\$127.76		\$2,589.21	\$225.00	\$2,364.21
Adams			2,940.00	96.10	2,843.90
Alfalfa	208.25		3,409.85	1,636.18	1,833.67
Appanoose	2,313.15		7,247.25	1,611.25	5,716.00
Audubon	681.93	\$5.58	3,980.46		3,980.46
Benton	1,018.99		5,324.93	480.85	4,844.08
Black Hawk	2,042.59		12,846.64	2,322.63	10,494.01
Boone	1,527.01		7,421.24	799.81	6,711.43
Bremer	687.83		3,792.68		3,792.68
Buchanan	863.90		3,600.19	912.10	2,688.09
Buena Vista	312.65		4,134.35	444.30	3,690.05
Butler	917.95		5,259.97	5,055.47	
Calhoun	948.70		4,508.32	214.23	4,294.07
Carroll			3,957.01	670.96	3,316.45
Cass	300.58		3,827.88	266.70	3,561.18
Cedar	229.22		3,029.82	149.83	2,879.99
Cerrado	792.86	942.85	10,134.42	3,810.86	6,323.56
Cherokee	80.35	68.89	4,586.80	2,581.74	2,005.06
Chickasaw	863.02	144.00	4,388.42	871.47	3,516.95
Clarke	104.79	101.56	3,655.85		3,655.85
Clay	687.21		4,434.25		4,434.25
Clayton	802.65		5,161.15	1,128.45	4,032.70
Clinton	2,361.14	906.34	13,827.98	1,534.67	12,293.31
Crawford	450.04	91.00	4,306.61	1,907.30	2,399.31
Dallas	2,132.50	56.91	8,035.92	2,470.89	5,565.03
Davis	489.28		3,400.08	862.92	2,537.16
Decatur	1,423.27		4,543.27		4,543.27
Delaware	374.23		4,120.76	331.68	3,789.08
Des Moines	619.24		7,333.66	639.96	6,693.70
Dickinson	572.22		3,482.18		3,482.18
Dubuque	1,020.51	331.41	10,462.54	1,054.17	9,408.37
Emmet	704.85		3,946.46	2,058.91	1,887.55
Fayette	1,027.72	52.72	7,833.16	1,319.48	6,513.68
Floyd	379.34		3,872.05	962.96	2,909.09
Franklin	843.50	786.20	5,808.74	921.48	4,887.26
Fremont	2,022.83	16.00	5,285.18	897.52	4,387.66
Greene	176.27		3,480.97		3,480.97
Grundy	339.96		2,963.29		2,963.29
Guthrie	964.50		3,833.36	1,227.94	2,605.42
Hamilton	499.67		4,131.27		4,131.27
Hancock	668.24		3,470.99		3,470.99
Hardin	453.82		3,993.82		3,993.82
Harrison	912.74	80.20	5,212.44	1,788.80	3,423.64
Henry	312.16	5.60	3,768.96		3,768.96
Howard	993.42		4,682.72	1,689.41	2,993.31
Humboldt	84.97		3,022.11	560.41	2,461.70
Ia			3,671.65	512.42	3,159.23
Iowa	194.92	83.00	3,931.60	1,492.86	2,438.74
Jackson		26.16	3,201.86	816.19	2,385.67
Jasper	749.35	359.53	5,403.54	3,043.05	2,360.49
Jefferson	861.26		4,473.86	1,778.60	2,700.26
Johnson	485.19		6,406.48		6,406.48
Jones	606.61	14.00	5,012.36	606.93	4,405.43
Keokuk	821.98		4,207.10		4,207.10
Kemuth	2,633.55		6,472.71	4,112.84	2,359.87
Lee	2,100.52		16,425.73	920.85	15,504.88
Linn	115.70		18,218.88	4,818.33	13,400.55
Louis	614.50		3,323.24	2,430.19	1,003.05

Counties	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Lucas	\$ 811.87		\$ 4,825.41	\$ 79.95	\$ 4,745.46
Lyon		\$ 21.00	3,880.71	2,280.58	1,599.13
Madison	836.87		4,382.06	714.41	3,667.65
Malaska	413.83		4,913.35	2,055.93	2,857.42
Marion	1,766.42		6,002.74		6,002.74
Marshall	1,327.78		7,453.63	1,335.83	6,117.80
Mills	1,075.38		5,575.29	701.84	4,873.45
Mitchell			2,476.80		2,476.80
Monona	483.45		4,780.29	110.05	4,670.24
Monroe	1,620.60	18.76	5,929.21		5,929.21
Montgomery	822.47		4,940.75	184.29	4,756.46
Muscatine	1,087.81		6,463.06	167.30	6,295.76
O'Brien	332.40		4,329.91	489.55	3,840.36
Oceola	68.25		2,968.41	529.62	2,438.79
Paga		2,473.93	8,156.56		8,156.56
Palo Alto	392.58		3,729.08	2,023.73	1,705.35
Plymouth	158.00		4,148.40	2,176.26	1,972.14
Pocahontas	165.75		4,210.41	2,069.69	2,140.72
Polk			65,926.15		65,926.15
Polk			18,672.43	1,019.88	17,652.55
Portland			4,927.94	589.48	4,338.46
Poweshiek	390.30	41.16	1,041.95	278.75	4,681.60
Ringgold	1,041.95	25.30	4,960.35		3,632.78
Sac	122.93		2,281.84		19,458.51
Scott	2,281.84	52.80	4,776.18	29.00	4,747.18
Shelby	1,272.84		5,305.06		1,832.24
Sioux	1,203.60		5,879.50	160.64	5,718.86
Story	1,390.35		7,973.54	2,226.09	5,747.45
Tama	1,494.09		5,879.50		5,879.50
Taylor	416.02		2,994.91	64.65	2,930.26
Union	456.80	27.52	4,190.52	1,392.60	2,797.92
Van Buren	418.86		3,340.86		3,340.86
Wapello	3,302.53		11,859.86	1,755.84	10,104.02
Warren	335.70	1,001.71	4,345.41		4,345.41
Washington	1,387.57		3,818.89		3,818.89
Wayne	231.61		3,310.83	2,107.10	1,203.73
Weber	1,248.30	696.27	11,484.46	4,031.57	7,452.89
Winnebago	360.75	299.55	1,600.00		1,600.00
Winnow	466.49		3,450.36	646.57	2,803.79
Woodbury	2,871.35	47.70	31,867.42	7,644.16	24,223.26
Worth	398.55		2,732.81		2,732.81
Wright	752.96		5,604.11	621.74	4,982.37
Total	\$76,916.16	\$9,704.96	\$647,310.57	\$100,460.72	\$546,849.85

TABLE NO. 8

Superintendents of Schools: Salaries and Expenses of Office and of Normal Training Work for the Year 1923

## PART I

Counties	Salary of Superintendent	Salary of deputy	Postage	Extra help and miscellaneous
Adair	\$1,800.00	\$837.50	\$103.00	\$164.81
Adams	1,800.00		3.04	126.63
Allamakee	2,000.00	1,200.00	170.00	
Appanoose	1,900.00	840.00	121.43	
Audubon	1,812.04	862.47	77.25	2.50
Benlon	1,800.00		86.97	1,120.00
Black Hawk	2,500.00	1,280.00	182.00	227.05
Boone	1,800.00			85.32
Bremner	1,800.00	750.00	20.00	126.88
Bushanan	1,800.00	855.00	115.00	192.50
Buena Vista	2,700.00	1,080.55	118.60	
Butler	2,400.00	1,032.00	146.08	35.36
Calhoun	1,800.00	1,200.00	932.10	5.75
Carroll	1,916.00	930.00	42.36	
Cass	1,800.00	570.00	418.14	109.81
Cedar	1,800.00	1,100.00	163.74	
Cerro Gordo	2,475.00	910.00	31.84	91.45
Cherokee	2,000.00	879.45	206.50	128.03
Chickasaw	2,400.00	909.00	116.10	
Clarke	1,800.00	820.00	18.52	
Clay	1,800.00	639.00	56.70	12.35
Clayton	1,800.00	1,050.00	278.65	
Clinton	2,500.00	1,020.00	175.00	58.00
Crawford	2,000.00	1,500.00	69.00	
Dallas	2,000.00	1,175.00	106.50	255.91
Davis	1,800.00		180.94	270.80
DeWitt	1,800.00	1,130.00	20.00	146.38
Dubuque	2,100.00	960.00	143.45	11.70
Des Moines	2,200.00	846.80		
Dunkinson	1,800.00	279.00	54.12	913.04
Dubuque	2,500.00	333.28	199.18	
Emmet	1,800.00	314.65	125.92	
Fayette	2,400.00	1,200.00	359.41	76.11
Floyd	1,650.00		825.00	67.60
Franklin	2,500.00	900.00	66.17	119.68
Freemont	2,200.00	847.25	93.65	
Grise	1,450.00	828.38	250.60	92.92
Grundy	1,800.00	900.00	126.72	
Guthrie	1,674.99	1,000.00	18.14	
Hamilton	1,800.00	855.00	80.64	
Hancock	1,800.00		391.00	56.02
Hardin	1,800.00	982.50	183.00	
Harrison	1,800.00	840.00	118.00	180.24
Henry	1,800.00		83.27	142.20
Howard	1,800.00	920.00	38.57	113.94
Humboldt	1,800.00	1,170.00	531.84	
Ida	1,999.95	558.20	31.42	
Iowa	2,000.00	1,350.00	279.22	70.77
Jackson	2,000.00		69.48	
Jasper	2,100.00	1,220.00	332.86	
Jefferson	1,800.00		103.87	573.00
Johnson	2,200.00	300.00	43.00	
Jones	2,100.00	900.00	144.92	450.92
Kossuth	1,800.00	845.00	232.63	
Knox	2,500.00	1,200.00	365.80	338.70
Lee	2,200.00		45.33	110.94
Linn	2,000.00	560.52	201.76	1,885.11
Loras	1,558.29	1,030.88		
Louis	2,000.00	800.00	111.71	

Counties	Salary of Superintendent	Salary of deputy	Postage	Extra help and miscellaneous
Lyon	\$ 1,800.00	\$ 1,020.00	\$ 23.00	
Madison	1,800.00	975.00	38.03	\$ 97.50
Mahaska	1,800.00	892.50	90.40	197.79
Marion	1,800.00	1,080.00	67.80	
Marshall	2,200.00	925.00	73.74	
Mills	2,400.00		98.30	63.00
Mitchell	2,000.00	1,138.56	135.00	14.55
Monona	1,800.00	750.00		
Monroe	1,800.00		174.03	92.05
Montgomery	1,800.00	857.50		106.78
Muscatine	2,400.00		106.78	982.75
O'Brien	1,800.00	900.00	206.74	
Oceola	1,800.00	172.50	162.86	
Page	2,583.33	1,200.00	257.83	33.55
Palo Alto	2,000.00	1,000.00	63.00	12.00
Plymouth	1,800.00	992.00		111.25
Pocahontas	3,000.00	1,000.00	95.63	
Polk	2,400.00	1,379.88	296.72	1,570.27
Pottawattamie	2,100.00	1,020.00	86.63	27.85
Poweshiek	1,800.00	750.00	111.75	9.00
Ringgold	2,700.00	924.40		319.91
Sac	2,500.00	1,320.00	2.00	156.62
Scott	1,800.00		103.73	139.08
Shelby	2,500.00	1,200.00	183.96	
Sioux	2,100.00	1,080.00	210.66	9.75
Story	1,800.00	1,040.00	13.46	39.50
Tama	1,800.00		115.80	700.00
Taylor	1,800.00	594.00	70.91	
Union	1,800.00	805.34	114.70	
Van Buren	1,800.00	925.50	140.80	
Wapello	2,000.00	1,010.00	35.00	
Warren	1,800.00	1,096.90	160.84	56.90
Washington	1,800.00	887.50		
Wayne	2,400.00	1,200.00	80.30	87.68
Weber	1,800.00		80.44	180.50
Winnebago	1,800.00		253.59	
Winnebush	1,800.00		182.75	683.60
Woodbury	2,750.00	1,400.00	140.10	78.41
Worth	1,800.00	456.00	78.42	21.00
Wright	2,500.00	1,200.00	172.58	
Total	\$200,020.22	\$79,249.00	\$13,966.88	\$15,108.85



TABLE NO. 8

Superintendents of Schools: Salaries and Expenses of Office and of Normal Training Work for the Year 1923

## PART II

Counties	Expense visiting schools	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$217.75	\$462.85	\$3,585.91	\$280.00	\$3,305.91
Adams	140.35	284.50	2,354.52	97.00	2,257.52
Allamakee	381.46	65.73	3,817.21	118.00	3,699.21
Appanoose	326.99	481.13	3,679.46	355.00	3,324.46
Ashtabula	241.53	2,955.89	2,955.89		2,955.89
Benton	55.30	289.20	3,348.47	281.00	3,067.47
Black Hawk	402.27	566.76	5,158.08	269.00	4,889.08
Boone	202.85	435.84	3,544.01	334.00	3,210.01
Bremner	192.27	263.50	3,152.65	84.00	3,068.65
Buchanan	319.10	36.60	3,318.29	268.00	3,050.29
Buena Vista	294.16	4,193.31	4,193.31	88.00	4,105.31
Butler	280.39	3,892.83	3,892.83	103.00	3,789.83
Calhoun	478.98	276.00	4,962.83	385.00	4,577.83
Carroll	444.39	3,353.44	3,353.44	113.50	3,239.94
Cass	1,060.94	770.41	4,729.30	376.00	4,353.30
Cedar	192.18	3,255.92	3,255.92	369.00	2,886.92
Cerro Gordo	401.91	3,910.20	3,910.20		3,910.20
Cherokee	236.67	283.30	3,823.50	103.00	3,720.50
Chickasaw	265.70	20.00	3,711.70	126.50	3,585.20
Clarke	227.91	2,866.43	2,866.43	288.00	2,578.43
Clay	96.34	255.00	2,859.29	93.50	2,765.79
Clayton	630.99	270.00	4,329.64	233.00	4,096.64
Clinton	1,258.32	490.16	5,501.48	325.00	5,176.48
Crawford	237.50	366.20	5,172.79	109.00	5,063.79
Dallas	418.12	288.00	4,243.53	333.50	4,110.03
Davis	250.91	256.00	2,748.65	154.00	2,594.65
DeKalb	308.61	3,404.99	3,404.99	108.50	3,296.49
Delaware	445.80	4,006.34	4,006.34	245.00	3,761.34
Des Moines	346.15	527.26	3,920.31	182.00	3,738.31
Dekinson	215.48	198.03	3,450.67	66.50	3,384.17
Dubuque	386.30	731.51	4,150.27	583.00	3,567.27
Emmet	345.43	341.93	3,127.93	86.00	3,041.93
Fayette	484.29	479.81	4,719.81	136.50	4,583.31
Floyd	195.34	317.89	3,055.83	85.00	2,970.83
Franklin	126.28	287.21	4,199.34	4,137.84	
Fremon	333.87	282.55	3,777.33	174.00	3,603.33
Greene	492.48	265.39	3,579.77	106.50	3,473.27
Grundy	353.48		3,180.20		3,180.20
Guarini	445.92		3,159.05		3,159.05
Hamilton	362.12	329.00	3,326.76	271.00	3,055.76
Hancock	1,237.99		3,685.01		3,685.01
Hardin	10.00	374.29	3,349.79	241.00	3,108.79
Harrison	274.15	327.84	3,539.93	155.00	3,384.93
Henry	267.38	307.50	2,640.35	101.50	2,538.85
Howard	366.20	212.00	3,450.71	133.00	3,317.71
Humboldt	276.78	435.00	4,213.62	142.00	4,071.62
Ia	209.74	215.45	3,014.76	129.00	2,885.76
Iowa	250.93		3,950.92		3,950.92
Jackson	377.93	14.20	2,461.91	113.50	2,348.41
Jasper	341.00	338.46	4,633.20	166.00	4,467.20
Jefferson	373.80	372.00	3,222.67	245.00	2,977.67
Johnson	308.39	348.76	3,290.15	298.00	2,992.15
Jones	95.06		3,552.88		3,552.88
Keokuk	198.00	491.85	3,808.40		3,808.40
Kossuth	473.30		4,877.80	250.00	4,627.80
Lee	405.29		2,761.56		2,761.56
Lincoln	230.22		5,889.71		5,889.71
Loose	319.60	614.30	2,523.24	2,450.19	1,073.05

Counties	Expense visiting schools	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Lucas	\$ 200.27	\$ 680.18	\$ 3,882.16	\$ 80.00	\$ 3,802.16
Lyon	444.40	360.00	3,647.40	137.50	3,489.90
Madison	429.20	292.50	3,632.72	232.00	3,400.72
Mahaska	341.45	389.34	3,711.48	170.00	3,541.48
Marion	222.17	216.24	3,386.21	171.00	3,215.21
Marshall	341.26	349.65	3,889.65	190.00	3,699.65
Mills	142.36	668.92	3,372.58		3,372.58
Mitchell	343.18	332.04	3,963.43	204.00	3,759.43
Monona	80.56		2,830.56		2,830.56
Monroe	412.78	437.15	3,573.96		3,573.96
Montgomery	218.55	465.80	3,433.90	102.00	3,331.90
Muscatine	378.50		3,868.03	134.00	3,734.03
O'Brien	104.10	258.13	2,541.47	205.00	2,336.47
Oceola	321.72	205.50	3,390.08	136.00	3,254.08
Page	382.61		4,257.72		4,257.72
Palo Alto	344.80	398.87	3,816.78	272.00	3,544.78
Plymouth	392.30	350.00	3,645.55	94.50	3,551.05
Pocahontas	218.83	318.85	3,433.31	169.00	3,264.31
Polk	388.72		6,538.71		6,538.71
Pottawattamie	150.94	241.70	4,452.69	216.00	4,236.69
Poweshiek	275.52	279.45	3,789.45	381.00	3,408.45
Ringgold	298.73	330.19	3,269.69	130.21	3,139.48
Sac	337.50		4,491.81	82.50	4,409.31
Scott	241.50	244.88	4,464.49	283.00	4,181.49
Shelby	403.25	45.98	2,492.04	144.00	2,348.04
Sioux	449.82	315.00	4,648.78	169.50	4,479.28
Story	457.00	410.00	4,267.49	135.00	4,132.49
Tama	441.70	284.00	3,618.66	313.50	3,305.16
Taylor	230.87	241.89	3,088.56	174.00	2,914.56
Union	285.75	372.50	3,123.16	177.50	2,945.66
Van Buren	391.52		3,111.56	169.80	2,941.76
Wapello	244.04	327.87	3,549.17	127.50	3,421.67
Warren	680.64	12.60	3,799.14		3,799.14
Washington	304.56	309.65	3,671.93	111.50	3,560.43
Wayne	213.17	230.58	3,213.93	126.50	3,087.43
Webster	370.00	267.00	4,558.40	238.00	4,320.40
Winnebago	307.72	411.80	2,862.55		2,862.55
Winnesiek	497.25		3,163.60	114.50	3,049.10
Woodbury	236.21	293.00	4,897.72	585.00	4,312.72
Worth	327.14	54.56	2,737.12		2,737.12
Wright		312.41	4,184.99	122.50	4,062.49
Total	\$53,032.80	\$25,359.82	\$367,337.67	\$18,529.40	\$348,808.27

TABLE NO. 9

County Recorders: Salaries and Expenses, Fees Collected and Net Cost of Office for the Year 1923

## PART I

Counties	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.
Adair	\$1,600.00	\$800.00	\$24.00	\$16.99
Adams	1,600.00		3.20	
Allamakee	1,700.00	520.00		35.00
Appanoose	2,000.00	1,000.00	840.00	26.58
Audubon	1,600.00	644.00	126.50	31.04
Benton	1,750.14	554.40		29.83
Black Hawk	2,300.00	1,500.00	1,773.75	50.00
Boone	1,900.00	1,000.00	13.75	80.50
Bremer	1,700.00		405.00	30.12
Buchanan	1,699.92	850.04	9.50	36.75
Bureau Vista	1,700.00	960.00	10.50	60.64
Butler	1,700.00		655.00	55.20
Calhoun	1,700.00	1,200.00	24.00	405.10
Carroll	1,800.00	1,000.00		44.80
Cass	1,700.00	1,140.00		46.15
Cedar	1,700.00		174.47	44.56
Cerro Gordo	1,833.26	1,225.00	961.50	14.00
Cherokee	1,700.00	1,140.00		36.43
Chickasaw	1,700.00	960.00		43.20
Clarke	1,600.00	800.00		21.63
Clay	1,700.00	960.00		56.79
Clayton	1,900.00	900.00		116.27
Clinton	2,200.00	1,500.00	971.00	87.50
Crawford	1,800.00	1,500.00		12.00
Dallas	1,900.00	1,175.00		19.60
Davis	1,600.00	900.00		21.70
DeSatur	1,700.00	1,080.00		36.95
Delaware	1,700.00	962.50		31.02
Des Moines	1,925.00	962.50		
Dickinson	1,600.00	900.00		49.25
Dubuque	2,370.96	1,626.66	1,230.00	30.95
Emmet	1,600.00	900.00		25.00
Fayette	1,900.00	960.00		29.96
Floyd	1,554.27	825.00		49.77
Franklin	1,700.00	850.00		3.75
Fremont	1,700.00	850.00		10.00
Greene	1,700.00		845.15	65.82
Grundy	1,600.00		71.75	10.16
Guthrie	1,538.34	1,045.00		10.50
Hamilton	1,800.00	1,080.00	46.00	33.88
Hancock	1,600.00	900.00		27.85
Hardin	1,800.00	1,200.00		107.88
Harrison	1,800.00	1,200.00		
Henry	1,700.00	850.00		24.24
Howard	1,600.00		155.50	47.10
Humboldt	1,600.00		895.75	260.00
Ia	1,600.00	799.58		10.20
Iowa	1,700.00	1,188.00		50.75
Jackson	1,700.00	900.00		41.56
Jasper	1,900.00	1,080.00	4.00	72.39
Jefferson	1,700.00			35.00
Johnson	1,900.00	1,500.00		10.00
Jones	1,700.00		218.80	41.37
Kearokuk	1,650.00	962.50		55.03
Kenneth	1,100.00	1,200.00		33.00
Lee	2,383.26	1,453.38	774.25	73.64
Linn	2,500.00	1,750.00	2,046.19	125.60
Louis	1,466.63	733.26		13.82
Lucas	1,700.00	247.90	351.01	30.53

Counties	Salary of recorder	Salary of deputy	Other clerical help	Postage, et .
Lyon	\$ 1,700.00	\$ 1,020.00		\$ 19.75
Madison	1,700.00	960.00		20.06
Malaska	1,899.99	950.00		68.90
Marion	1,800.00	1,080.00		20.10
Marshall	2,000.00	1,080.00	\$ 32.00	
Mills	1,700.00	385.00	7.50	30.00
Mitchell	1,600.00	850.00		36.67
Monroe	1,700.00	950.00		
Montgomery	1,700.00	817.21	21.00	33.14
Muscatine	1,500.00	1,020.00		71.48
O'Brien	1,700.00	900.00		47.75
Oceola	1,600.00	1,020.00		49.00
Page	1,800.00	960.00		60.99
Palo Alto	1,700.00	1,080.00		45.52
Plymouth	1,800.00	1,200.00		68.85
Pontiac	1,700.00	1,020.00		4.06
Polk	3,061.67	2,015.00	14,019.33	52.33
Pottawattamie	2,400.00	1,370.00	2,426.67	92.00
Poweshuck	1,700.00	1,200.00		110.00
Ringgold	1,600.00	800.00		32.20
Sac	1,700.00	1,080.00		28.48
Scott	2,500.00	3,250.00	1,412.25	51.84
Shelby	1,699.52	972.66	22.20	74.10
Sioux	1,900.00	1,400.00	89.50	36.99
Story	1,887.78	770.52	170.68	92.94
Tama	1,800.00	1,100.00		125.02
Taylor	1,700.00			59.25
Union	1,700.00	1,020.00		28.06
Van Buren	1,600.00	850.00		31.88
Wapella	2,100.00	931.41	374.00	27.45
Warren	1,700.00	1,020.00	44.50	55.75
Washington	1,800.00	1,080.00	36.50	7.00
Wayne	1,700.00	850.00		47.94
Webster	2,100.00	1,300.00	452.00	33.38
Winnebago	1,600.00	840.00		
Winnechick	1,800.00		200.00	51.60
Woodbury	3,100.00	4,030.00	3,657.00	30.00
Worth	1,600.00		456.00	187.96
Wright	1,800.00	1,050.00		28.29
Total	\$178,815.17	\$93,647.92	\$46,192.90	\$4,976.70



TABLE NO. 9

County Recorders: Salaries and Expenses, Fees Collected and Net Cost of Office for the Year 1923

## PART II

Counties	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	\$2,440.99	\$1,509.85	\$931.14	
Adams	1,603.20	979.70	623.50	
Allamakee	2,355.00	1,061.85	1,193.15	
Appanoose	3,866.58	2,344.00	1,522.58	
Audubon	2,401.54	1,900.25	798.29	
Benett	2,774.37	1,941.45	832.92	
Black Hawk	5,663.75	5,592.30	71.45	
Boone	2,994.25	1,991.60	1,002.65	
Bremser	2,135.12	915.70	1,219.42	
Burlington	2,596.21	1,391.55	1,204.66	
Burns Vt.	3,731.14	1,787.05	944.09	
Butler	2,410.20	1,368.75	1,041.45	
Calhoun	3,329.10	1,808.70	1,520.40	
Carroll	2,844.80	1,635.35	1,209.45	
Cass	2,886.15	2,245.15	641.00	
Cedar	1,919.13	1,447.95	471.18	
Cerro Gordo	4,733.76	4,377.05	356.71	
Cherokee	2,876.43	1,465.95	1,410.48	
Chickasaw	2,703.20	1,365.55	1,337.65	
Clarke	2,421.63	1,176.10	1,245.53	
Clay	2,716.79	2,018.80	697.99	
Clayton	2,916.27	1,178.05	1,738.22	
Clinton	4,738.50	3,873.05	865.45	
Crawford	3,312.00	2,338.70	973.30	
Dallas	3,110.03	2,490.20	619.83	
David	2,521.70	975.95	1,545.75	
Deaatur	2,816.93	1,939.35	877.58	
Delaware	2,560.32	1,391.05	1,269.27	
Des Moines	2,935.00	2,333.35	601.65	
Dickinson	2,549.26	1,872.70	676.56	
Dubuque	5,258.57	3,627.99	1,630.57	
Emmet	2,902.30	2,560.60	341.70	
Fayette	2,889.96	2,211.20	678.76	
Floyd	2,424.94	1,557.60	867.34	
Franklin	2,553.75	1,355.29	1,198.46	
Fremont	2,599.90	1,962.55	637.35	
Greene	2,610.97	1,352.70	1,258.27	
Grundy	1,681.91	1,109.00	572.91	
Guthrie	2,622.84	2,031.85	590.99	
Hamilton	2,959.88	2,012.55	947.33	
Hancock	2,677.83	1,421.30	1,256.53	
Hardin	3,107.88		3,107.88	
Harrison	3,026.00	2,733.35	292.65	
Henry	2,574.24	1,275.80	1,298.44	
Howard	1,802.60	1,069.05	733.55	
Humboldt	2,755.75	1,472.10	1,283.65	
Ida	2,410.21	1,097.30	1,312.91	
Iowa	2,938.75	1,363.10	1,575.65	
Jackson	2,641.56	1,213.05	1,428.51	
Jasper	2,956.39	2,777.95	178.44	
Jefferson	1,735.00	1,307.05	427.95	
Johnson	3,410.00	2,794.90	615.10	
Jones	1,960.17		1,960.17	
Keeok	1,967.33	1,819.75	1,147.42	
Kossuth	3,227.66	3,047.20	180.46	
Lee	4,666.33	2,349.15	2,317.18	
Linn	6,421.79	6,216.80	204.99	
Lecan	2,312.41	1,104.10	1,208.31	

Counties	Total cost of office	Fees collected	Net cost of office	Net profit of office
Loras	\$ 2,329.46	\$ 1,191.75	\$ 1,137.71	
Lyon	2,739.75	1,579.55	1,160.20	
Madison	2,680.00	1,619.40	1,060.60	
Mahaska	2,918.89	2,170.30	748.59	
Marion	2,500.10	2,231.05	269.05	
Marshall	3,112.00	2,599.95	512.05	
Mills	1,737.50	1,517.33	220.17	
Mitchell	2,021.67	1,166.25	855.42	
Monona	2,650.00	2,014.70	635.30	
Monroe	2,783.14	1,482.95	1,300.19	
Montgomery	2,609.69	1,835.90	773.79	
Muscatine	2,067.75	2,036.15	31.60	
O'Brien	2,649.00	1,073.55	1,575.45	
Oceola	2,680.99	1,125.90	1,555.09	
Paga	2,801.52	2,801.55		
Palo Alto	2,848.85	1,810.45	1,038.40	
Plymouth	3,004.09	1,715.70	1,288.39	
Pocahontas	2,772.33	1,780.05	992.28	
Polk	19,215.00	24,238.99		\$ 5,023.99
Polk	6,506.67	8,794.30		2,287.63
Pottawattamie	2,932.20	2,069.95	862.25	
Poweshock	2,428.68	1,541.20	887.48	
Ringold	2,831.84	1,584.15	1,247.69	
Sac	2,596.35	7,821.84		5,225.49
Scott	2,731.37	1,399.50	1,331.87	
Shelby	3,482.44	2,060.95	1,421.49	
Sioux	2,963.00	3,171.85		208.85
Story	2,830.25	1,917.80	912.45	
Tama	1,723.06	1,745.65		22.59
Taylor	2,751.88	1,918.65	833.23	
Union	2,477.45	1,134.65	1,342.80	
Van Buren	3,401.16	2,556.55	844.61	
Wapello	2,771.50	1,883.70	887.80	
Warren	2,964.14	1,672.15	1,291.99	
Washington	2,383.38	1,543.10	1,040.28	
Wayne	3,753.00	4,116.15		363.15
Webster	2,491.60	1,409.30	1,082.30	
Winnebago	2,030.00	1,458.40	571.60	
Winneke	10,974.96	12,156.05		1,181.09
Woodbury	2,084.29	1,183.70	900.59	
Worth	2,933.44	2,071.60	861.84	
Wright				
Total	\$313,632.69	\$234,554.64	\$89,078.05	\$9,070.70

TABLE NO. 10

County Attorneys: Salaries and Expenses and Total Cost of Office for the Year 1923

## PART I

County	Salary of attorney	Per cent on fines	Fees school fund foreclosures	Total compensation of county attorney
Adair	\$1,100.00			\$1,100.00
Adams	1,100.00			1,100.00
Allamakee	1,400.01			1,400.01
Appanoose	1,700.00	\$775.00		2,475.00
Audubon	1,100.00	146.50		1,246.50
Benton	1,539.98			1,539.98
Black Hawk	2,500.00	355.50	*\$800.00	3,655.50
Boone	1,700.00	124.50		1,824.50
Bremer	1,400.00	56.00		1,456.00
Buchanan	1,400.00	27.50		1,427.50
Buena Vista	1,777.46	27.46		1,804.92
Butler	1,400.00	40.00		1,440.00
Calhoun	1,400.00	46.40		1,446.40
Carroll	1,400.00	64.10		1,464.10
Cass	1,400.00	175.10		1,575.10
Cedar	1,283.26	50.00		1,333.26
Cerro Gordo	1,604.13	890.28		2,494.41
Cherokee	1,400.00	419.60		1,819.60
Chickasaw	1,400.00	29.00		1,429.00
Clarke	1,100.00	108.19		1,208.19
Clay	1,400.00	258.82		1,658.82
Clayton	1,700.00	32.00		1,732.00
Clinton	2,300.00	682.55		2,982.55
Crawford	1,541.65	327.96		1,869.61
Dallas	1,700.00	319.57		2,019.57
Davis	1,100.00			1,100.00
Decatur	1,400.00	44.00		1,444.00
Delaware	1,400.00	11.00		1,411.00
Des Moines	1,833.29	316.70		2,149.99
Dickinson	1,100.00	70.00		1,170.00
Dubuque	2,500.00			2,500.00
Emmet	1,100.00	109.50		1,209.50
Fayette	1,699.92	25.00		1,724.92
Floyd	1,283.28	184.47		1,467.75
Franklin	1,821.92	151.50		1,973.42
Fremont	1,400.00	300.78		1,700.78
Greene	1,400.00	139.11		1,539.11
Grundy	1,100.00	42.35		1,142.35
Guthrie	1,283.26	42.50		1,325.76
Hamilton	1,400.00	28.40		1,428.40
Hancock	1,100.00			1,100.00
Hardin	1,541.94			1,541.94
Harrison	1,541.62	391.65		1,933.27
Henry	1,400.00	76.50		1,476.50
Howard	1,100.00	99.80		1,199.80
Humboldt	1,100.00	169.38		1,269.38
Ia	1,099.96			1,099.96
Iowa	1,400.00	116.00		1,516.00
Jackson	1,400.00	47.50		1,447.50
Jasper	1,400.00	155.30		1,555.30
Jefferson	1,400.00	18.12		1,418.12
Johnson	1,700.00	395.05	1475.00	2,570.05
Jones	1,400.00	132.50		1,532.50
Knox	1,400.00	169.00		1,569.00
Kossuth	1,700.00	296.52		1,996.52
Lee	2,291.63	137.35		2,428.98
Linn	3,000.00	2,390.60		5,390.60
Louis	1,008.26			1,008.26

County	Salary of attorney	Per cent on fines	Fees school fund foreclosures	Total compensation of county attorney
Luna	\$ 1,400.00	\$ 161.70		\$ 1,561.70
Lyon	1,400.00		\$ 336.83	1,736.83
Madison	1,400.00	92.85		1,492.85
Mahaska	1,736.00	165.00		1,901.00
Marion	1,519.35	246.40		1,765.75
Marshall	1,700.00	422.74		2,122.74
Mills	1,400.00	300.00		1,700.00
Mitchell	1,100.00	102.06		1,202.06
Monroe	1,400.00	74.40		1,474.40
Monona	1,541.61	581.45		2,123.06
Montrose	1,400.00	83.00		1,483.00
Montgomery	1,700.00	816.00		2,516.00
Muscatine	1,400.00	30.00	*150.00	1,475.00
O'Brien	1,100.00			1,100.00
Oceola	1,541.64	188.19		1,729.83
Page	1,400.00	60.00		1,460.00
Palo Alto	1,541.61	252.50		1,794.11
Plymouth	1,400.00	75.00		1,475.00
Pocahontas	3,000.00			3,000.00
Polk	3,000.00	300.49		3,300.49
Pottawattamie	1,400.00			1,400.00
Poweshiek	1,100.00	31.50		1,131.50
Ringgold	1,400.00			1,400.00
Sac	3,000.00	221.48		3,221.48
Scott	1,399.92	20.00		1,419.92
Shelby	1,700.00			1,700.00
Sioux	1,699.92	229.00		1,928.92
Story	1,541.57	365.68		1,907.25
Tama	1,400.00	36.00		1,436.00
Taylor	1,400.00			1,400.00
Union	1,100.00	121.30		1,221.30
Van Buren	1,400.00	97.50		1,497.50
Wapello	1,400.00	121.00		1,521.00
Warren	1,400.00	206.00		1,606.00
Washington	1,400.00	120.61		1,520.61
Wayne	2,000.00	2,412.86		4,412.86
Webster	1,100.00	86.00		1,186.00
Winnebago	1,541.64	7.50		1,549.14
Woodbury	3,000.00	55.00		3,055.00
Worth	1,100.00			1,100.00
Wright	1,541.65	240.00		1,781.65
Total	\$152,598.10	\$19,595.09	\$1,761.83	\$173,955.02

\* Attorney's fees taxed in criminal cases.  
† Injunctions.



TABLE NO. 10

County Attorneys: Salaries and Expenses and Total Cost of Office for the Year 1923

## PART II

Counties	Assistant county attorney	Postage	Assistant counsel	Miscellaneous expense including office rent	Total cost of office
Adair		\$1.50		\$22.75	\$1,124.25
Adams			\$440.26	1.44	1,541.70
Allamore			923.40	340.46	2,663.87
Appanoose		17.50		259.53	2,752.03
Ashtabula		11.45	221.99	147.51	1,627.42
Benton	\$1,095.55	4.00		390.00	2,599.63
Black Hawk	1,800.00			1,943.18	7,098.68
Boone		13.08		217.38	2,054.96
Bremner		10.85	100.00	701.54	2,208.39
Buchanan				367.59	2,945.17
Buena Vista				1,804.92	2,782.10
Butler		408.85		533.25	2,044.31
Calhoun			110.00	487.91	1,985.20
Cass		22.40		631.25	2,507.35
Cedar		2.00	490.00	724.47	2,549.73
Cerro Gordo	1,704.00			501.32	4,869.81
Cherokee		70.82		562.63	2,433.14
Chickasaw			302.00	565.95	1,373.82
Clarke	165.63			2,403.71	4,285.23
Clay		22.70	200.00	308.04	2,051.54
Clayton		11.50		476.73	5,015.53
Clinton	1,800.00		783.25	59.00	1,957.61
Crawford		29.00		557.69	2,740.94
Dallas		281.37	440.00	47.29	1,884.19
Davis				117.70	2,051.79
Deaatur	250.00	27.00	283.50	1,426.98	2,581.05
Delaware				303.25	1,473.25
Des Moines	182.50			567.06	4,570.06
Dickinson				180.12	1,414.22
Dubuque	1,500.00			1,759.49	3,034.41
Dubuque		11.60		739.65	2,442.40
Emmet				1,360.51	4,342.98
Fayette			450.00	54.50	3,105.28
Floyd	235.00			1,087.78	2,548.91
Franklin			1,008.75	303.67	1,826.22
Fremont	1,350.00			304.75	1,630.51
Greene		20.00	1,691.82	683.29	2,265.79
Grundy			380.20	169.34	1,541.94
Guthrie				72.90	2,341.07
Hamilton		14.00	140.00	177.00	2,037.40
Hancock				1,287.76	2,387.76
Hardin		34.90	300.00	534.32	1,911.65
Harrison		10.90	550.00	368.11	1,468.07
Henry		10.90		518.74	2,063.74
Humboldt		7.95	100.00	4.94	1,910.52
Ia				1,055.70	4,512.94
Iowa	200.00			255.08	1,802.12
Jackson		105.70	1,347.26	180.00	7,450.71
Jasper	360.00	24.00		90.11	1,612.61
Johnson			4,700.66	1,005.95	2,976.51
Jones				297.05	2,645.69
Kearney	150.00			686.96	4,332.57
Kennett		30.00	322.12	3,378.45	12,303.12
Kossuth		916.63		194.52	1,202.78
Lee	3,440.11	93.95			
Linn					
Louis					

Counties	Assistant county attorney	Postage	Assistant counsel	Miscellaneous expense including office rent	Total cost of office
Lucas				\$ 355.51	\$ 1,917.21
Lyon				193.00	1,736.83
Madison		\$ 66.55	\$ 100.00	183.00	1,852.40
Mahaska		53.40	1,675.00	700.00	4,329.40
Marion			150.00	430.06	2,345.81
Marshall				1,090.55	3,182.09
Mills				190.00	1,890.00
Mitchell		35.00			1,237.06
Monona				199.48	1,673.88
Monroe		67.12		175.97	2,190.18
Montgomery	\$ 1,289.91	12.44		2,963.32	
Muscatine		1.50	140.00	43.56	2,703.06
O'Brien				175.96	1,735.96
Oceola		48.96		119.30	2,268.29
Page		26.88		659.56	2,889.39
Palo Alto		60.00		270.29	1,837.27
Plymouth		32.65	100.00	180.00	2,046.11
Pocahontas		66.00		1,113.12	10,288.76
Polk	6,109.64	66.00		4,830.49	
Pottawattamie	1,500.00	30.00		664.99	2,064.99
Poweshiek				312.18	1,816.49
Ringgold		10.96	361.85	2,417.42	
Sac			1,017.42	1,050.00	1,419.92
Scott	3,624.90	40.00		75.77	2,279.78
Shelby		4.01	500.00	649.00	2,824.72
Sioux		229.84	16.00	647.00	2,894.27
Story		3.75	326.27	75.85	1,534.35
Tama				540.00	1,997.85
Taylor	12.50				1,221.30
Union		57.85		837.44	3,014.36
Van Buren				265.70	1,791.70
Wapello		13.00	66.50	3,060.88	
Warren		5.00		180.20	1,885.45
Washington		10.00	1,024.12	291.98	5,130.84
Wayne		34.58	150.00	302.13	1,822.14
Webster		1.00	435.00	1,015.84	12,282.63
Winnebago		34.02		135.00	3,803.88
Winnebush		33.52	9,685.12	288.00	4,443.00
Woodbury	3,796.60			25.00	2,689.82
Worth			883.17		
Wright					
Total	\$31,172.91	\$2,130.06	\$32,331.14	\$47,354.03	\$286,943.16

TABLE NO. 11

County Engineers, Coroners: Salaries and Expense of Office for the Year 1923

## PART I

Counties	Salary of Engineer and assistants	Auto expense	Railway and livery expense	Hotel expense	Supplies
Adair	\$3,532.00	\$1,007.53			\$92.17
Adams	3,000.00	1,430.87			4.75
Allamakee	2,400.00	1,146.40		\$36.80	36.15
Audubon	1,375.00			57.35	
Benton	2,395.00	1,331.30	\$5.54	124.80	
Black Hawk	8,339.76	1,955.40	50.10	9.25	111.93
Boone	2,000.00	2,000.11			
Bremor	3,754.85	1,134.35	247.16		108.04
Buchanan	2,100.00				
Burns Vista	3,241.45	1,511.20			
Butler	2,059.03	714.36			83.81
Calhoun	4,714.39	778.39			89.90
Carroll	3,168.00	1,009.30			5.50
Cass	2,563.18	617.61			195.89
Cedar	3,915.07	940.76			
Cerro Gordo	4,689.40	997.12			
Charles	5,283.25	960.89			
Chickasaw	3,278.70	1,081.60			171.34
Clarke	3,400.00	429.95			38.38
Clay	5,119.50	1,237.84			
Clayton	3,900.00	401.26			
Clinton	5,663.25	1,095.95			168.53
Crawford	6,843.69	523.44			6.76
Dallas	7,913.27	1,082.80			1,689.23
Davis	2,728.34				
DeSauter	2,901.25	565.41	415.67	17.38	
Delaware	3,030.00	164.00	11.30	11.10	3.60
Des Moines	3,575.00		19.35		
Dickinson	2,496.75	527.62	1.09		
Dubuque	5,600.00	132.72			
Emmet	4,308.00	344.06			22.89
Fayette	4,610.47				155.82
Floyd	2,935.56	30.00			250.01
Franklin	6,607.18	150.06			409.44
Freeman	3,788.00	448.50			142.33
Greene	4,957.75	1,765.30	5.60		
Grundy	5,313.97	686.10	436.00		86.87
Guthrie	2,673.33	836.16			340.87
Hamilton	4,137.70	1,074.70			90.29
Hancock	2,580.60			28.40	
Hardin	6,719.88	980.07			200.00
Harrison	2,000.00	687.80			16.90
Henry	2,000.00		17.09		2.27
Howard	4,570.92	1,169.20			224.29
Humboldt	4,101.87	971.55			96.68
Ia	4,577.76		538.77		
Iowa	4,702.55	2,456.89		185.05	26.14
Jackson	2,522.66	588.15	51.55	462.05	378.41
Jaeger	5,292.45	957.92	11.19	65.35	
Jefferson	3,700.00	840.10			340.10
Johnson	7,681.69	498.60			57.41
Jones	2,276.38	597.24			19.94
Kokuk	3,196.32	151.17			
Kossuth	6,166.34	409.45			
Lee	3,663.00		27.04		
Linn	8,554.03	1,028.70			502.95
Louis	3,007.60	1,297.69			

## COUNTY AUDITING DEPARTMENT

Counties	Salary of Engineer and assistants	Auto expense	Railway and livery expense	Hotel expense	Supplies
Lucas	\$ 2,381.29				\$ 3.50
Lyon	5,915.34	\$ 984.30			
Madison	3,719.45	395.80			
Malaska	3,170.31	579.98		\$ 15.65	99.85
Marion	3,733.41		\$ 206.41		9.30
Marshall	6,991.43	607.52			172.35
Mills	2,400.00	111.23			16.44
Mitchell	2,400.00	464.18			
Monona	2,873.61	312.11			32.58
Monroe	1,425.00				
Montgomery	3,377.50	394.70		23.61	343.81
Muscatine	4,506.53				41.83
O'Brien	4,906.75	23.20	27.10	18.00	5.12
Oceola	2,468.11	617.30			
Page	5,105.25				123.26
Palo Alto	4,029.00	794.40	86	4.05	215.25
Plymouth	4,945.40	1,252.53			424.18
Pocahontas	5,550.82	423.10		130.00	162.90
Polk	14,770.96	411.23		1,905.63	449.32
Pottawattamie	4,570.00	571.63			3.44
Poweshiek	3,000.00	362.00		33.07	59.01
Ringgold	890.67	628.29	305.57		32.53
Sac	4,851.50	380.43			
Scott	11,368.02				
Shelby	3,475.98		849.48	24.19	18.45
Sioux	4,764.23	1,443.77			341.85
Story	2,992.60	940.80			5.51
Tama	4,816.91	1,851.84			271.99
Taylor	2,320.28				
Union	1,608.86				
Van Buren	2,535.74	1,654.87		28.00	
Wapello	1,661.33	422.92			118.25
Warren	3,205.50	255.08			44.00
Washington	2,447.46	844.49		29.89	97.99
Wayne	2,951.11	879.68			4.00
Weber	5,775.24	1,123.90	4.60	6.38	343.76
Winnebago	3,607.72		1,001.51		21.42
Winnowick	4,210.99	1,135.03			33.99
Woodbury	6,536.50				
Worth	2,100.00				
Wright	3,180.92	695.84		33.22	34.30
Total	\$400,242.16	\$65,065.75	\$3,490.64	\$3,501.41	\$10,078.52



TABLE NO. 11

County Engineers, Coroners: Salaries and Expense of Office for the Year 1923

## PART II

Counties	Miscellaneous expense	Total	Drainage engineer	County coroner's compensation for the year 1923
Adair	\$102.20	\$4,733.90		\$9.00
Adams				
Allamakee				
Appanoose	3.85	3,623.20		47.85
Audubon	57.59	1,803.77		134.85
Benton	70.65	3,984.64	\$44.00	14.40
Black Hawk	16.60	10,483.04	132.90	257.78
Boone	5,843.35	10,849.46	10,386.37	447.35
Bremser	35.74	5,280.14		37.80
Buchanan	3,441.48	5,541.48		543.80
Bureau Vista	14.60	4,767.25		
Butler		2,857.20	877.07	
Calhoun		5,582.68		36.40
Carroll		4,182.89	3,676.40	52.00
Cass	47.39	3,367.07		37.50
Cedar	94.63	4,950.46		51.25
Cerro Gordo	49.70	5,736.28		52.10
Cherokee		6,274.14		8.60
Chickasaw	40.88	4,572.62		107.96
Clarke	181.09	3,040.43		15.00
Clay		6,337.34	1,197.00	99.00
Clayton	1.00	4,302.36		
Clinton	103.49	7,061.22		1,548.85
Crawford	36.00	7,499.89		58.09
Dallas		10,585.30	1,431.45	215.15
Davis		2,728.34		
Deuster		4,599.71	22,605.59	48.40
Delaware	50.75	3,270.73		198.00
Des Moines		5,594.55		88.20
Dickinson	25.49	3,060.95	1,141.92	
Dubuque	223.35	5,966.07		668.80
Emmet	605.74	3,280.78		72.95
Fayette	307.10	5,073.39		197.10
Floyd	42.36	3,277.93	1,181.82	
Franklin		7,207.48	6,872.85	21.35
Fremont	2.26	4,381.09		61.10
Greene	23.43	6,752.08	1,890.71	139.25
Grundy	39.54	5,562.58		52.85
Guthrie	115.31	3,899.67		37.40
Hamilton	31.06	5,303.75	5,822.79	25.95
Hancock		3,094.80		28.11
Hardin		7,899.95		25.10
Harrison	58.27	2,762.97		114.65
Henry		2,019.36		80.20
Howard	495.66	6,460.07	153.10	8.40
Humboldt	561.63	5,732.03		6.45
Ia		5,116.33		
Iowa	101.92	7,472.55		9.60
Jackson	118.89	4,121.71		70.15
Jasper	42.70	6,359.58	3,437.35	26.60
Jefferson	56.00	4,816.20		73.40
Johnson	34.48	8,272.18		49.25
Jones	6.00	2,899.46		87.25
Keokuk	55.02	3,402.51		36.15
Kossuth	107.37	6,683.16	7,672.31	54.30
Lee	110.69	3,800.73		272.00
Linn	972.69	12,018.37		211.15
Louis	32.60	4,337.89		99.00

Counties	Miscellaneous expense	Total	Drainage engineer	County coroner's compensation for the year 1923
Lucas		\$ 2,384.79		\$ 67.66
Lyon		6,897.84		56.60
Madison		4,106.25	\$ 462.05	37.80
Madaska		3,862.79		99.40
Marion		3,949.32		133.45
Marshall	\$ 61.16	7,832.46		142.43
Mills		2,527.67		
Mitchell	2,182.11	5,047.29		10.00
Monroe	248.73	3,467.03	2,364.95	22.00
Muskegon	33.32	1,458.32		264.85
Montgomery		4,139.62	75.40	168.80
Muskegon	65.71	4,641.57	2,903.72	355.95
O'Brien	28.00	5,003.83	79.56	63.40
Oswego	115.62	3,201.23		25.55
Pape	368.83	5,597.34		56.50
Palo Alto	1.20	5,044.86	1,300.40	17.00
Plymouth	18.19	6,640.31	708.63	13.95
Pocahontas		6,266.82		
Polk		17,537.14		3,660.85
Pottawattamie		5,145.07	13,266.51	484.75
Poweshiek	872.00	4,557.08		74.75
Ringgold	32.77	1,889.85	3,580.28	2.00
Sa	34.48	5,256.41		41.35
Scott	14.69	11,382.71		2,118.90
Shelby	40.88	4,403.98		19.80
Sion	93.55	6,643.80		32.65
Story	55.78	3,994.67		4,758.38
Tama		6,940.74		227.65
Taylor	30.64	2,350.50		
Union	54.07	1,662.93		91.80
Van Buren		4,218.61	1,247.00	38.45
Wapello		2,202.50	749.12	639.20
Warren	14.00	3,518.58	190.00	214.00
Washington	8.31	3,428.14		97.65
Wayne		3,834.79	998.30	55.40
Webster		7,235.88	2,971.54	584.00
Winnebago	58.05	4,718.70		
Winnebush		5,280.01		29.70
Woodbury	1,026.63	8,466.13		502.05
Worth	42.55	2,142.55		612.60
Wright	5.10	3,949.38	148.24	209.30
Total	\$20,772.86	\$503,121.34	\$104,698.12	\$18,821.81

TABLE NO. 12

County Home: Expenditures for the Year 1923

## PART I

Counties	No. of acres	No. of poor	No. of insane	Total number inmates	Value of land	Value of buildings
Adair	160	7	3	10	\$24,000.00	\$11,500.00
Adams	160	8		8	35,000.00	5,000.00
Allamakee	206	14	34	48	50,000.00	
Appanoose	220	30		20	28,500.00	15,000.00
Audubon	193	4		4	32,810.00	5,810.00
Benton	261	20		20	40,200.00	80,000.00
Black Hawk	210	33	33	66	38,800.00	56,375.00
Bossier	280	17	38	55	32,100.00	114,000.00
Bremer	226	19	16	35	35,000.00	28,400.00
Buehman	200	6	34	40	33,900.00	65,000.00
Buena Vista	200	2		6	40,000.00	8,000.00
Butler	160	23		23	32,000.00	21,000.00
Calhoun	320	9		9	96,000.00	11,700.00
Carroll	124	12		12	34,141.25	7,000.00
Cass	166	6		7	28,800.00	8,000.00
Cedar	200	28	19	47	40,000.00	68,000.00
Cerro Gordo	392	16	15	31	68,600.00	31,500.00
Cherokee	200	13		13	32,000.00	10,000.00
Chickasaw	160	11	9	20	24,000.00	33,400.00
Clarke	160	3		3	19,525.00	3,675.00
Clay	210				48,500.00	15,000.00
Clayton	240	29		29	25,400.00	24,000.00
Clinton	300	66	40	106	30,000.00	35,000.00
Crawford	76	14		14	12,000.00	16,800.00
Dallas	520	35	25	60	62,440.00	24,400.00
Davis	317	21		21	30,000.00	24,200.00
Deaater	240	25	9	34	36,000.00	27,435.00
Delaware	240	9		18	19,000.00	36,000.00
Des Moines	357	43	57	100	51,400.00	107,900.00
Dickinson	120	4	3	7	18,000.00	12,200.00
Dubuque	240	63		63	36,000.00	26,500.00
Emmet	220	5		5	44,000.00	8,000.00
Fayette	458	21	42	63	59,540.00	45,694.37
Floyd	240				28,540.00	10,110.05
Franklin	240				52,000.00	
Fremont	244	17		17	32,432.00	28,825.00
Greene	240	6		6	41,520.00	25,000.00
Grundy	160	2	3	5	40,000.00	14,940.00
Guthrie	260	10	30	40	23,400.00	7,500.00
Hamilton	240	8	30	38	86,000.00	
Hancock	197					
Hardin	143	8		8	22,880.00	10,530.00
Harrison	10		9	9	2,500.00	2,700.00
Henry	160	23	5	28	24,000.00	25,600.00
Howard	80	6		6	120,000.00	55,000.00
Humboldt	160	2		2	45,000.00	27,000.00
Ia	No	county home				
Iowa	337	28		28	67,450.00	44,000.00
Jackson	441	31	21	52	96,000.00	54,000.00
Jasper	200	21	20	41	23,000.00	17,500.00
Jefferson	231	34	20	54	100,000.00	45,000.00
Johnson	327	21	44	65	65,000.00	20,000.00
Jones	120	19		19	280.00	
Keokuk	304	25	8	33	30,000.00	10,000.00
Kossuth	240	12		12	42,000.00	
Lee	243	57	29	86	29,231.25	87,655.00
Linn	320	50	100	150	72,000.00	164,220.00
Louis	320	4	10	14	40,012.50	35,225.50

TABLE NO. 12—PART I—Continued

Counties	No. of acres	No. of poor	No. of insane	Total number inmates	Value of land	Value of buildings
Lucas	196	20	14	34	\$39,270.00	\$13,000.00
Lyon	3		11	11	2,000.00	
Madison	257	22	2	25	91,838.50	13,000.00
Mahaska	320	16	33	49	40,000.00	22,500.00
Marion	276	10	3	13	48,000.00	
Marshall	400	29	52	81	144,000.00	40,600.00
Mills	200	8		8	50,000.00	10,000.00
Mitchell	129	5	3	8	16,800.00	5,000.00
Monona	220	30	4	34	25,000.00	13,225.00
Monroe	160	8	22	30	24,000.00	15,000.00
Montgomery	160	30	20	50	32,000.00	41,925.00
Muscataine	160	6	11	17	74,610.00	42,550.00
O'Brien	321	6				
Oceola	No	county home				
Pack	170	22		22	52,700.00	42,300.00
Palo Alto	160	5		5	48,000.00	
Plymouth	340	12		12	56,000.00	13,460.00
Pocahontas	343				111,000.00	46,400.00
Polk	475	120	150	270	223,700.00	265,000.00
Pottawattamie	240	40		40	48,000.00	22,550.00
Poweshiek	80	13	11	24	18,000.00	33,300.00
Ringgold	240	5		5	30,000.00	30,600.00
Sac	160	5		5	27,200.00	
Scott	167	6	91	97	32,250.00	81,555.00
Shelby	120	6	18	24	20,800.00	15,000.00
Sioux	328	48		48	90,200.00	75,361.54
Story	227	26	14	40	46,400.00	98,100.00
Tama	320	10	3	13	35,500.00	28,200.00
Taylor	243	8	19	27	12,175.00	25,000.00
Union	402	15		15	40,235.00	30,000.00
Van Buren	328	44	41	85	65,600.00	87,000.00
Wapello	140	15		15	24,000.00	7,135.00
Warren	240	5	46	51	35,000.00	60,000.00
Washington	240	12	22	34	36,000.00	28,000.00
Wayne	280	33	50	83	70,000.00	117,000.00
Webster	60	7		7	12,600.00	8,000.00
Winneshiek	240	10	34	44	24,000.00	72,800.00
Woodbury	220	70		70	46,000.00	201,000.00
Worth	160	11		11	28,000.00	
Wright	320				64,000.00	5,500.00
Total	22,310	1,701	1,424	3,125	4,226,280.50	\$3,333,446.96





TABLE NO. 12

County Home: Expenditures for the Year 1923

## PART III

Counties	Sale of produce	Inventory Jan. 1, 1924	Net cost	Total	Cost per week per inmate
Adair	\$2,115.36	\$7,067.00	\$2,227.97	\$11,910.33	4.28
Adams	3,347.71	6,077.57	1,388.81	10,814.09	3.34
Allamakee	3,179.11	15,626.00	10,790.05	27,605.16	4.39
Appanoose					
Audubon	1,561.75	6,815.00	8,376.75		
Benett	5,472.61	15,706.55	5,408.37	26,587.53	5.20
Black Hawk	7,323.98	22,474.40	14,267.85	44,066.23	3.12
Boone	2,051.33	7,000.00	20,154.10	29,205.43	7.04
Bremser	5,977.41	19,300.80	4,109.22	27,387.43	2.36
Buchanan	5,909.84	15,572.96	5,932.62	27,415.42	2.91
Buena Vista	9,848.57	10,508.55	3,004.00	22,359.42	7.70
Butler	4,031.98		4,439.41	8,471.39	3.92
Calhoun	9,755.01	18,192.25	5,349.04	33,337.30	5.77
Carroll	1,121.74	5,857.90	2,660.50	9,640.14	4.26
Cass	2,050.21	7,957.97	1,764.29	11,772.47	4.68
Cedar	2,122.15	15,320.54	10,845.68	28,288.27	4.22
Cerro Gordo	19,705.43	32,422.10	17,018.02	69,145.55	10.56
Cherokee	3,482.98	7,162.30	1,165.63	11,809.91	1.70
Chickasaw	2,194.63	5,512.90	4,945.81	12,653.34	4.76
Clarke	484.98	4,818.09	2,959.83	8,262.90	18.97
Clay	3,404.51	11,238.75	3,309.91	17,953.17	
Clayton	4,602.62	12,608.55	5,271.32	22,482.59	3.49
Clinton	5,135.01	16,023.00	12,468.26	33,626.27	2.26
Crawford	807.15	4,176.25	4,381.96	9,365.36	12.86
Dallas	6,539.00	26,875.72	4,922.27	38,336.99	1.50
Davis	3,063.44	7,778.50	14,751.25	25,593.19	13.50
Decatur	2,210.83	72,561.00	4,615.56	79,387.39	2.56
Delaware	2,146.04	10,971.39	5,665.57	18,783.00	6.04
Des Moines	646.40	19,307.80	14,867.73	34,821.93	2.85
Dickinson	1,419.14	4,390.50	1,168.37	6,978.01	3.21
Dubuque	2,470.72	12,575.00	8,174.20	23,219.92	2.49
Emmet	1,981.37	4,820.05	1,884.35	8,685.77	7.24
Fayette	11,210.29	20,146.93	17,213.79	48,571.01	5.08
Floyd	4,150.96	8,649.65	4,398.01	17,098.62	
Franklin	9,343.44	8,222.15	3,210.25	20,775.69	
Fremont	4,221.57	7,921.55	4,346.80	16,469.92	4.91
Greene	6,338.57	5,809.00	3,042.39	15,290.02	9.77
Grundy	2,283.18	7,146.00	2,503.57	12,022.75	9.98
Guthrie	5,070.12	21,577.65	7,522.69	34,170.46	2.96
Hamilton	1,089.71	11,402.75	11,999.06	24,411.55	5.92
Hancock	3,331.12		3,659.89	6,991.01	
Hardin	1,934.25	4,257.65	3,287.83	9,479.73	7.35
Harrison					
Henry	2,170.41	7,054.50	6,378.70	15,603.61	4.38
Howard	1,399.27	2,062.50	1,702.28	5,164.05	5.46
Humboldt	2,792.78	7,257.90	2,380.89	12,431.57	22.88
Ia	No county home				
Iowa		26,966.00	7,747.79	10,999.63	5.32
Jackson	5,550.82	15,938.80	5,336.41	26,826.03	1.97
Jasper	7,175.63	12,346.70	9,995.54	29,518.17	4.68
Jefferson	1,719.69	14,950.22	10,702.66	27,372.57	3.81
Johnson	11,707.21	16,392.50	16,996.08	45,095.79	5.03
Jones	5,216.31	5,000.00	9,709.66	18,015.96	4.71
Keokuk	1,362.75	8,480.95	6,519.32	16,563.02	4.17
Kossuth	3,089.63	15,433.70	3,495.42	22,015.75	5.60
Lee	1,168.19	11,164.80	12,553.74	25,866.73	3.03
Linn	11,510.88	26,148.15	18,152.68	55,911.71	2.32
Louis	6,902.06	14,849.32	6,347.39	28,098.77	7.62

TABLE NO. 12—PART III—Continued

Counties	Sale of produce	Inventory Jan. 1, 1924	Net cost	Total	Cost per week per inmate
Lucas	\$ 1,606.23	\$ 9,565.00	\$ 4,261.34	\$ 15,432.57	\$ 2.41
Lyon	1,289.06	1,500.00	3,445.85	6,234.91	6.00
Madison	6,320.36	11,040.60	2,626.19	19,987.15	2.20
Mahaska	6,367.13	14,521.29	9,775.37	30,663.79	5.70
Marietta	1,394.19	8,998.10	5,598.31	15,990.60	3.32
Marshall	4,890.24	34,316.68	6,636.29	45,802.21	14.88
Mills	2,485.46	6,444.50	2,829.51	11,759.47	10.39
Mitchell	1,724.83	4,032.57	1,330.82	7,088.22	8.33
Monona	2,857.42	5,277.25	2,206.37	10,321.04	9.43
Monroe	2,335.71	8,665.00	3,234.81	16,435.56	1.83
Montgomery	1,511.64	10,386.68	5,091.08	17,789.40	3.65
Muscatine	602.01	13,477.95	9,981.02	24,060.98	3.83
O'Brien	4,904.68	16,480.30	8,407.27	29,792.45	9.50
Oceola	No county home				
Pace	4,353.73	8,226.80	7,511.16	20,071.69	6.56
Palo Alto	2,126.56	5,663.28	1,973.19	9,493.00	6.43
Plymouth	7,994.05	15,072.00	6,598.57	29,664.62	10.87
Pocahontas	8,513.35	22,275.00	4,307.86	35,096.21	
Polk					
Pottawattamie	3,622.21	8,272.00	12,400.93	24,295.14	5.96
Poweshuk	2,421.03	60,481.67	6,551.25	69,433.95	5.25
Ringgold	2,186.72	7,189.43	2,508.15	12,682.30	9.64
Sac	4,062.42	9,460.50	2,710.83	16,878.75	10.45
Scott	4,623.41	26,412.75	24,160.19	55,496.35	9.17
Shelby	4,859.99	10,578.95	2,345.06	17,824.00	7.51
Siox	1,464.56	7,474.00	5,472.57	14,411.53	4.38
Story	4,302.52	22,654.64	2,222.01	36,179.17	3.69
Tama	4,060.70	20,705.42	11,725.71	36,429.82	5.64
Taylor	2,823.15	7,004.83	2,554.87	12,442.83	3.78
Union	1,006.03	3,055.60	7,181.69	12,183.32	5.10
Van Buren	1,233.34	8,847.33	3,865.55	13,946.22	5.87
Wapello	7,424.27	19,402.25	4,152.95	29,879.47	1.41
Warren	1,886.39	10,051.00	4,340.53	16,280.92	5.56
Washington	4,716.12	14,096.75	11,969.12	31,104.99	4.51
Wayne	2,161.42	7,446.50	8,679.81	18,737.73	3.20
Weber	2,162.82	14,472.00	12,632.60	31,367.42	3.23
Winnebago	1,678.39		2,690.67	4,369.06	6.14
Winnebago	2,011.09		8,951.90	11,022.99	3.91
Woodbury					
Worth	1,373.07	3,897.20	4,473.11	9,744.28	7.83
Wright	2,919.58			2,919.58	
Total	\$268,346.66	\$1,162,644.69	\$612,665.74	\$2,143,657.39	



TABLE NO. 13

County Home: Expenditures for the Year 1923

## PART I

Counties	Salary of steward	Paid for other help	Repairs	Light, fuel and water	Provisions
Adair	\$1,600.00	\$775.79	\$50.10	\$596.43	\$681.79
Adams	600.00	110.37	233.45	1,216.94	
Allamakee	1,800.00	1,444.40	3,952.64	88.00	4,048.28
Appanoose	780.00	1,001.89	591.57	682.49	1,073.61
Arthur	1,120.00	166.60	139.22	1,227.60	
Benton	1,899.56	1,386.53	1,450.05	902.40	2,229.84
Black Hawk	2,500.00	3,651.30	762.65	2,770.09	
Boone	1,620.00	3,601.57	2,821.21	5,312.54	5,345.25
Bremer	2,000.00	896.44	947.44	1,945.71	2,580.45
Buchanan	1,200.00	1,762.62	2,586.10	4,686.17	
Buena Vista	1,083.32	856.28	44.01	261.94	630.22
Butler	1,920.00	619.63	1,084.80	873.64	2,014.06
Calhoun	1,200.00	2,083.04	791.46	595.65	757.98
Carroll	1,920.00	421.84	317.92	926.42	
Cass	1,600.00	15.40	511.55	640.65	
Cedar	1,800.00	3,602.81	652.84	2,621.08	1,241.68
Cerro Gordo	960.00	2,163.40	5,263.17	3,128.75	2,486.40
Cherokee	1,020.00	139.25	134.53	177.37	306.71
Chickasaw	1,200.00	955.40	731.56	908.87	1,050.84
Clarke	1,600.00	93.43	271.39	216.49	359.17
Clay	1,380.00	883.90	727.97	802.50	142.81
Clayton	1,810.00	1,526.83	411.80	810.82	1,099.27
Clinton	1,800.00	2,414.40	1,018.14	2,870.66	4,270.81
Crawford	1,200.00	283.93	283.93	1,546.75	
Dallas	1,500.00	1,957.00	3,276.83	1,504.73	1,522.41
Davis	1,800.00	1,612.20	3,980.05	1,652.16	1,467.87
Decatur	1,500.00	909.34	166.08	711.66	682.59
Delaware	1,434.67	1,157.67	438.87	1,031.96	1,031.96
Des Moines	1,375.00	3,504.09	1,081.57	3,438.03	2,793.46
Dickinson	1,200.00	384.15	125.10	307.00	290.19
Dubuque	1,200.00	1,873.20	683.77	870.20	1,961.37
Emmet	1,380.00	75.27	400.28	75.29	106.96
Fayette	1,575.00	3,803.97	3,377.12	3,135.02	5,809.99
Floyd	1,608.26	19.25	257.69	39.40	583.25
Franklin	1,800.00	205.45	559.15	387.69	
Fremont	1,400.00	540.79	367.22	1,025.30	811.03
Greene	1,450.00	222.65	39.46	834.22	
Grundy	1,000.00	353.15	392.26	1,014.52	220.02
Guthrie	1,375.00	2,154.76	843.12	1,061.75	1,737.28
Hamilton	1,200.00	1,367.33	302.38	1,837.28	2,521.47
Hancock	1,480.00	840.00	314.39	1,651.74	1,142.30
Hardin	2,100.00	1,142.63	1,142.63	970.26	362.08
Harrison	2,660.00			319.54	
Henry	1,200.00	1,627.26	711.24	1,384.35	2,738.18
Howard	919.98	247.75	193.86	532.19	661.51
Humboldt	800.00	788.34	296.50	312.45	613.05
Ia	No county home.				
Iowa	1,800.00	2,458.99	465.51	1,503.64	3,145.70
Jackson	1,700.00	1,700.85	918.89	1,083.25	1,442.76
Jasper	1,284.00	1,643.48	4,027.06	1,926.06	
Jefferson	1,200.00	2,930.00	1,284.00	878.00	4,100.00
Johnson	2,400.00	2,656.00	1,021.34	3,289.47	2,597.06
Jones	1,500.00	1,440.00	432.35	1,994.54	3,135.30
Kearney	806.28	1,869.26	3,870.20	2,602.57	
Keokuk	1,200.00	993.34	653.15	1,142.62	
Lee	2,280.00	3,692.73	282.77	1,580.84	3,701.25
Linn	2,200.00	4,686.50	4,522.30	6,600.30	
Louis	949.97	3,368.95	5,091.91	992.54	1,681.80
Luna	1,200.00	712.29	481.51	409.46	1,437.00

TABLE NO. 13—PART I—Continued

Counties	Salary of steward	Paid for other help	Repairs	Light, fuel and water	Provisions
Lyon	\$ 2,568.90	\$ 40.20	\$ 294.52	\$ 398.82	\$ 48.00
Madison	1,200.00	2,344.90	55.75	1,075.83	1,183.20
Malaka	1,000.00	724.53	1,140.14	1,151.51	1,559.88
Marion	1,000.00	858.85	618.32	485.70	749.82
Marshall	1,740.00	3,066.98	860.76	4,791.82	5,362.16
Mills	1,641.74	225.61	621.93	478.04	818.80
Mitchell	780.00	71.47	47.90	567.34	905.82
Monroe	1,000.00	792.17	818.78	2,142.88	
Monroe	1,216.79	850.43	364.75	621.66	844.80
Montgomery	1,600.00	1,233.49	903.10	1,607.53	1,228.04
Muscatine	1,800.00	1,415.45	1,084.59	1,715.07	1,882.04
No county home.	1,800.00	1,856.58	1,827.72	1,290.90	
Oceola	1,500.00	1,740.62	625.45	306.42	1,128.96
Palo Alto	1,000.00	277.01	589.10	289.48	349.22
Plymouth	2,416.66	1,337.11	1,086.22	131.85	2,889.11
Pocahontas	1,150.00	1,118.30	1,917.42	831.31	1,334.73
Polk	1,500.00	21,592.13	13,830.26	35,961.89	
Pottawattamie	1,800.00	1,282.38	108.95	2,029.32	626.71
Poweshock	1,500.00	1,567.14	380.48	1,791.03	1,622.02
Ringgold	1,030.00	750.90	260.27	260.44	562.88
Sac	1,383.26	53.54	2,021.79	1,787.04	
Scott	2,400.00	3,833.19	1,444.03	3,927.14	6,010.27
Shelby	1,500.00	1,324.15	1,324.15	709.23	667.74
Sioux	1,200.00	1,043.63	709.23	2,119.43	
Story	1,800.00	2,250.41	1,110.99	4,040.42	1,854.90
Tama	1,935.00	2,145.30	1,884.18	2,004.83	2,272.25
Taylor	1,000.00	894.86	1,003.25	901.26	834.47
Union	1,375.00	945.08	158.70	438.35	1,101.96
Van Buren	1,225.00	1,616.24	139.18	300.34	2,190.01
Wapello	1,400.00	2,371.18	878.48	1,769.82	1,729.12
Warren	1,200.00	1,270.54	389.38	812.77	1,209.73
Washington	2,400.00	2,094.21	3,750.86	2,905.18	2,020.55
Wayne	1,460.00	1,444.55	1,025.38	1,834.41	
Webster	2,400.00	251.56	2,300.25	1,942.77	4,285.01
Winneshago	1,200.00	358.70	226.64	738.88	741.18
Winnebuck	900.00	2,313.77	510.25	2,063.50	2,794.75
Woodbury	1,415.00	4,201.84	3,327.41	4,826.88	3,504.96
Worth	960.00	586.80	464.12	562.21	1,018.82
Wright		237.65	168.63	4.50	
Total	\$142,812.79	\$163,901.57	\$98,766.36	\$139,644.82	\$202,195.89





TABLE NO. 13

County Home: Expenditures for the Year 1923

## PART III

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Adair	\$28.00	\$43.15	\$51.20	\$488.52	\$5,246.59
Adams	182.00	855.75			4,324.34
Alfalfa	256.95	201.78			15,067.14
Appanoose	261.33	382.39			845.50
Audubon	100.00	18.25			6,780.07
Benton	215.00	134.00	86.10		2,571.78
Black Hawk	503.39	691.55			8,709.71
Boone	157.50	3,120.82	99.00		18,488.60
Bremer	1,523.44	1,059.86	15.65		23,959.13
Buchanan	1,523.44				299.29
Buena Vista	2,388.95	884.42			50.64
Butler	312.70	215.24	311.55		2,967.72
Calhoun	3,703.83	96.82			8,471.39
Carrill	232.00	3.50			1,010.04
Cass	292.50	20.55			11,540.40
Cedar	69.00	322.51	97.45		4,340.19
Cerro Gordo	834.90	7,279.43	90.47		4,029.52
Cherokee	431.95				738.54
Chickasaw	44.25	93.65	188.90		7,585.76
Clarke	245.00	37.12			8,460.97
Clay	11.90	1,377.87	66.45		145.44
Clayton	325.00	174.82	66.60		6.40
Clinton	37.50	2,025.92			1,120.98
Crawford	108.00	619.20	26.97		384.80
Dallas	5,627.49	92.58			7,161.74
Davis	32.00	3,005.33	951.60		6,134.89
Decatur		331.00			2,370.21
DeKalb	40.90	61.45			31,470.25
Des Moines	135.00	129.33	1,064.15		8,387.88
Dickinson		470.75	16.48		12,830.17
Dubuque	1,210.50	8.80			31,470.25
Emmet	220.50	379.71	39.00		6,387.88
Fayette		2,688.24	3.61		6,134.89
Floyd	1,097.82	841.96	26.25		2,370.21
Franklin	1,215.57		233.61		3,470.25
Fremont	390.00	288.65	243.72		6,387.88
Greene	67.30		38.95		6,134.89
Grundy	52.50	213.77			2,370.21
Guthrie	126.10	926.33	305.00		1,580.46
Hamilton	353.00				2,840.86
Hancock	171.50	102.00	53.50		1,120.18
Hardin	35.00	234.88	576.00		160.55
Harrison					6,180.21
Henry					3,058.54
Howard	28.00	53.10	11.00		8,467.86
Humboldt	25.00	39.85	153.35		2,914.55
Ia					16,434.74
Ida	No county home				
Iowa	1,714.15	322.85	4.50		8,712.58
Jackson	56.00	17.15	448.52		8,934.03
Jasper	1,145.50	2,414.67	24.75		17,404.12
Jefferson	250.00		58.00		13,942.35
Johnson	4,802.63	7,669.80	442.88		29,039.74
Jones	180.80	210.53	1,487.00		2,259.39
Kearney	836.70	344.73	6.00		12,390.95
Kearney	344.50	106.50	323.45		6,906.46
Lee	305.90	634.32	153.05		15,651.55
Lincoln	2,617.20	167.30	186.75		31,800.41
Linn	1,307.00	636.35	44.60		14,705.90

TABLE NO. 13—PART III—Continued

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Lucas	\$ 521.25	\$ 88.33		\$ 228.73	\$ 5,815.57
Lyon				98.33	4,734.91
Madison	811.00	50.50	608.88	79.22	8,885.66
Mahaska	50.00	203.43	259.60	119.55	10,000.54
Marion	163.00	10.75		439.63	4,558.60
Marshall	2,162.80	97.08		22,116.46	
Miller	97.30	74.25	50.02	549.33	4,824.12
Mitchell	133.00	408.33	15.00	218.13	2,971.72
Monona	462.53				5,291.28
Monroe				1,084.80	5,471.56
Montgomery	140.00	46.81	21.50	281.46	7,240.15
Muscatine	20.50	274.86	638.48	632.63	10,631.03
O'Brien	30.00	1,489.33	217.30	4,547.11	14,239.79
Oceola	No county home				
Pago	25.00	1,527.32		1,559.69	9,543.47
Palo Alto	186.71	296.42	127.46	1,500.70	4,934.66
Plymouth	4,090.03	393.14	87.60	156.75	15,520.12
Pocahontas	2,875.81	1,608.18		1,683.71	12,996.21
Polk				2,533.13	79,718.61
Pottawattamie	2,293.80	821.03	2,155.91	1,700.35	14,027.74
Pottawattamie	582.50	646.05	144.00	132.45	9,882.84
Ringgold	783.70	108.50		533.12	4,438.99
Sac				773.62	6,163.75
Scott	178.00	2,631.06	551.72	3,767.06	29,387.35
Shelby	396.00	1,377.27	135.23	2,052.96	8,435.65
Sioux	742.82	224.13	45.00	1,500.60	9,753.91
Story	1,923.68	1,510.21	47.03	1,950.86	17,799.11
Tama	733.57	27.45	30.35	803.98	13,100.90
Taylor	1,291.49	2,325.60	37.00	548.82	9,357.85
Union	584.00	73.67	318.19	7,395.78	
Van Buren		302.37	24.00	22,047.25	32,564.70
Wapello	50.00		68.48	2,367.25	12,596.42
Warren	109.00	112.50	8.10	4.00	6,804.82
Washington	593.24	2,144.08	35.25	3,612.93	21,823.79
Wayne	1,505.50	155.67		1,288.24	10,593.23
Webster	406.50		255.17	2,024.82	16,884.42
Winnebago	990.00	843.34		365.24	5,319.16
Winnebago	208.00	20.60	229.85	1,010.53	11,022.99
Woodbury	1,006.76	1,989.80	48.45	2,153.52	34,331.61
Worth	25.00			611.23	4,732.28
Wright				3,285.84	5,696.62
Total	\$63,638.92	\$62,508.77	\$18,330.80	\$133,765.29	\$1,134,482.86

## REPORT OF AUDITOR OF STATE

TABLE NO. 14

Cost of Poor Outside of County Home

PART I

[illegible]

COUNTY AUDITING DEPARTMENT

TABLE NO. 14—PART I—Continued

County	Percentage	Provision	Loth	Fuel	Medical Aid
Adams	300.00	\$ 2,541.84	\$ 2.91	\$ 979.76	\$ 30.00
Alameda	1,350.00	634.27	124.63	75.72	647.85
Albany	1,350.00	2,087.11	1,171.04	1,211.04	985.00
Alfonso	1,230.00	2,087.11	1,171.04	1,211.04	985.00
Altamont	1,177.65	2,102.75	1,145.75	1,200.71	964.50
Alton	600.00	2,014.07	1,145.00	1,200.71	964.50
Alton	345.00	2,334.34	1,435.25	1,594.71	1,030.00
Alton	1,847.83	4,163.43	2,734.88	3,101.18	2,860.85
Alton	1,030.33	3,398.43	2,195.88	1,309.84	2,002.94
Alton	3,900.00	2,031.27	91.41	943.80	17,008.40
Alton	75.00	2,166.13	1,054.94	1,084.94	872.40
Alton	180.00	1,656.43	308.63	308.63	1,127.75
Alton	434.75	2,822.72	1,040.00	1,112.99	1,127.75
Alton	144.00	1,380.50	60.87	1,053.77	1,080.00
Alton	650.00	465.94	888.32	2,638.32	276.00
Alton	600.00	2,875.80	1,349.49	1,394.49	2,043.55
Alton	1,200.00	11,312.27	3,110.44	3,110.44	2,860.85
Alton	72.00	1,164.48	15.79	1,352.93	1,112.99
Alton	3,674.98	1,516.94	176.35	2,592.09	4,817.12
Alton	25.00	1,164.48	15.79	1,352.93	1,112.99
Alton	300.00	2,541.84	2.91	979.76	30.00
Total	\$411,752.85	\$478,750.97	\$9,877.83	\$39,536.55	\$209,503.46



Continued—TABLE NO. 14—Part II

TABLE NO. 14

## Cost of Poor Outside of County Home

## PART II

Counties	Nurse and hospital	Quarantine	Burial expense	Rest	Transportation
Adair	\$307.25	\$7.30	\$161.29	\$90.00	\$7.00
Adams	36.50	22.05		41.21	
Allamakee		8.00	390.30	32.00	283.48
Appanoose	2,257.60	243.25		1,571.20	119.19
Audubon	1,478.25		140.00	368.00	37.65
Benton		486.45	66.00	104.17	
Black Hawk	864.60	609.28	104.50	885.50	63.45
Boone		711.77	250.00	1,031.00	748.35
Bremner	2,049.15	32.70	299.25	919.50	501.08
Burke	220.00	198.70	125.50	30.00	97.98
Bureau	70.00	6.00	470.00	140.50	422.05
Butler	755.00	22.00	130.00	375.00	426.18
Calhoun	216.40	11.75	66.00	186.00	174.66
Carroll	2,497.75		934.00	756.00	104.86
Cass	1,560.60	141.00	255.00	120.00	36.75
Cedar	158.75		276.20	143.00	22.00
Cerro Gordo		648.79	933.00	365.78	
Cherokee	1,698.03		623.50	210.00	9.00
Chickasaw	449.45	66.70	200.00	310.00	63.30
Clackson	164.95	202.76	30.35	36.50	142.50
Clay	1,652.95	57.35	301.75	179.50	286.15
Clayton		107.56	300.00	231.31	
Clinton	31.00	11,494.84	375.00	3,326.95	129.39
Crawford	2,488.95	668.06	185.00	477.50	91.03
Dallas	3,531.13	54.15	241.00	230.10	274.87
Davis	16.00		248.00		173.40
Deaer	177.50	31.14	120.00		466.11
Delaware	97.45		125.00		415.54
Des Moines		479.90	815.00	1,037.35	94.13
Dickinson	664.30		53.00	190.00	194.36
Dubuque	8,230.40	21.05	765.00	685.50	211.64
Emmet	1,911.07	30.35	259.12	582.39	394.01
Fayette		6.00	548.60	109.01	109.91
Floyd	1,444.63		433.26	193.50	182.82
Franklin	2,658.20		702.00	36.00	47.34
Fremont		112.99	411.50	287.00	31.98
Greene	572.89		224.70	414.00	184.09
Grundy	622.28	55.50	192.83	339.00	80.17
Guthrie	375.47	40.35	341.50	738.50	121.13
Hamilton	732.15	74.31	290.00	151.33	469.25
Hancock	129.73	8.10	139.40	334.00	218.95
Hardin		96.15	298.50	553.45	57.88
Harrison	1,414.91	191.75	331.00	86.00	134.47
Henry	1,042.53	248.27	674.84	297.00	32.23
Howard	245.20		165.00	292.50	126.71
Humboldt	1,021.97	52.55	255.00		462.83
Ia	1,014.30		160.00	144.00	478.08
Iowa	337.97		212.00	388.33	103.90
Jackson	823.87	354.26	165.00	77.95	406.75
Jasper	449.15	43.30	400.00	514.30	167.86
Jefferson	212.30		267.00		
Johanson	1,300.00	338.20	187.70	666.75	116.90
Jones	1,080.18	29.00	224.65	172.00	14.20
Keokuk	94.30	9.50	36.00	50.00	25.18
Kossuth	1,060.14	50.15	323.00	267.99	613.08
Lee	1,394.00	1,711.51	180.00		216.13
Linn	2,605.45	2,586.88	563.00	3,790.24	428.84
Louis			647.50	52.50	38.49

TABLE NO. 14—PART II—Continued

Counties	Nurse and hospital	Quarantine	Burial expense	Rest	Transportation
Lucas		\$ 47.00	\$ 210.00	\$ 271.00	\$ 62.15
Lyon	\$ 219.55		460.00	90.00	312.21
Madison	83.50		94.00		20.84
Malaska	3,529.98	143.88	233.00	803.89	201.40
Marion	417.71		691.50		
Marshall		112.00	300.00		449.72
Mills	1,362.25	96.05	422.00	297.50	62.35
Missouri	1,960.18	132.00	206.00	385.70	86.26
Monroe	402.40	89.85	416.25	60.00	107.49
Montgomery		45.97	162.00	678.73	
Muscatine	409.27	45.97	161.00	232.00	165.39
O'Brien	748.14	118.75	181.50	1,111.12	55.46
Oscola	1,751.83		381.00	584.65	78.06
Page	210.00		188.50		160.95
Palo Alto	335.07	43.78	150.00	835.61	35.40
Plymouth	857.00		167.50	240.72	476.88
Pocahontas	2,078.84	5.00	95.00	374.00	46.60
Polk	1,536.40		248.00	155.00	290.22
Pottawattamie	10,772.23	19,082.52	1,260.20	4,342.70	674.16
Poweshiek	5,245.13	1,727.27	448.00	1,629.08	1,468.63
Ringgold	1,310.87	115.71	114.65	1,000.66	107.94
Sac	113.24	9.00	45.00		210.37
Scott	23,904.25	12,233.20	643.00	2,205.10	167.01
Shelby	435.60		185.00	98.00	49.79
Sioux	620.00		234.00	15.50	200.39
Story	328.00	14.50	147.35	710.50	310.88
Tama	1,797.55	3.30	48.00		37.41
Taylor	198.16	12.60	123.00		786.76
Union	267.50		362.50	387.67	53.99
Van Buren	52.00	68.60	210.00	22.50	14.00
Wapello	1,158.49	2,552.02	308.85	24.00	134.43
Warren		12.55	476.15	200.00	
Washington	1,695.84		256.00	646.10	41.70
Wayne	107.00		215.00	65.33	
Webster	4,341.92	3,129.59	831.60	1,753.00	275.40
Winnebago	155.25	32.31	393.00	162.00	373.54
Winnechuk			276.00	72.50	10.98
Woodbury	5,809.61	119.00	347.80	253.70	769.60
Worth			146.00		
Wright			570.70	734.75	33.61
Total	\$137,894.38	\$62,078.57	\$31,385.45	\$45,181.46	\$20,007.81

RECEIVED BY THE AUDITOR OF STATE

TABLE NO. 14

Cost of Poor Outside of County Home

PART III

Counties	Dependent children widow's pension	Cash allowance	Pensions for the blind	Miscellaneous	Total
Adair	\$4,712.50	\$408.00	\$2,278.50	\$1.50	\$10,193.38
Adams	4,626.00		150.00		4,402.87
Allamakee	4,022.75	2,697.76	787.50		11,485.84
Appanoose	11,904.15	180.00	1,706.25	1,809.18	34,294.42
Ashtabula	3,099.39		450.00	150.70	10,619.24
Benett	9,919.50		4,968.82	141.10	28,216.71
Black Hawk	383.53	827.68	1,299.22	3,399.86	18,338.20
Boone	19,586.75	3,889.99	1,178.93		36,454.09
Bremner	4,662.25	477.00	450.00	41.50	13,666.05
Buchanan	9,419.81		2.40	12,894.25	
Buena Vista	2,442.29	1,116.00	637.50	273.21	11,212.53
Butler	4,880.28	130.00	232.50	343.68	11,379.41
Calhoun	3,195.93		1,320.00	21.25	8,833.19
Carroll	6,256.00	174.27	2,150.00	75.12	19,210.39
Cass	5,728.50		2,150.00	1,565.28	15,803.81
Cedar		2,234.00		2.00	3,920.44
Cerro Gordo		3,070.71	1,068.75	244.31	13,365.83
Cherokee	5,121.00	100.00	390.57	12.35	10,944.15
Chickasaw	5,445.90	784.75	575.00	4.65	10,660.31
Clarke	4,396.50		487.50		9,306.67
Clay	1,692.00	623.00	1,300.00	921.85	9,665.70
Clayton	12,861.80	1,324.29	2,175.00	20,184.99	
Clinson	15,437.76		6,867.25	4,268.97	61,982.12
Crawford	3,898.54	731.12	369.00	194.75	12,416.86
Dallas	17,429.11	96.00	1,613.35	72.22	28,940.39
Davis	1,902.00	347.00	525.00	5.00	5,510.61
Deaustur	7,342.37			23,711.75	
Delaware	7,894.32	303.62	291.90	655.00	15,293.70
Des Moines	665.65	2,128.17	4,325.65	383.78	16,314.44
Dekinson	4,447.57		282.50	49.40	9,631.45
Dubuque	24,322.64	328.20	2,880.00	4,466.54	50,622.34
Emmet	132.50	2,775.00	404.75	9,332.12	
Fayette	8,964.00	635.97	1,065.00	1,085.29	18,764.54
Floyd	731.08	4,254.05	1,779.95	2,861.32	17,419.90
Franklin	4,684.00	1,358.00	625.00	18,969.78	
Freemont	8,315.85	96.00	1,050.00	224.00	16,193.20
Greene	4,040.80	132.00	62.50	1,792.34	11,658.02
Grundy	564.00	3,465.00	450.00	6.49	8,037.18
Harmon	6,756.50		795.00	139.58	17,720.86
Hamilton	5,120.93	2,164.00	756.00	331.57	15,198.51
Hancock	3,528.50	281.50	217.00	212.40	8,188.07
Ia	6,444.15		450.00	283.60	16,828.70
Ia	6,178.05	828.00	637.50	24.82	13,875.21
Iowa	1,365.50	94.33	2,686.71	6.00	11,193.43
Howard	3,172.98	195.45		21.64	5,967.32
Humboldt	4,629.62		850.00	20.95	10,908.80
Iowa	3,782.00	852.00	1,560.00	3,320.08	15,968.91
Jackson	6,019.01		259.35	259.35	13,018.35
Jasper	2,231.80	3,872.00	2,037.50	43.21	13,998.70
Jefferson	8,562.85	3,017.00	2,562.50	1,669.21	23,788.84
Johnson	4,873.78		1,162.50		8,599.73
Johnson	7,698.20	1,590.95	2,862.75	1,254.85	22,071.85
Jones	2,134.50	2,223.51	1,410.00		11,308.54
Keokuk	5,919.15		4,125.00		19,597.57
Kossuth	6,349.83	3,068.01	350.00		19,020.99
Lee	6,871.53		2,064.19		27,554.77
Linn	20,545.15	765.30	5,847.50	107.43	64,063.66
Louisa	219.00		3,312.50	20.25	8,147.31

TABLE NO. 14—PART III—Continued

Counties	Dependent children widow's pension	Cash allowance	Pensions for the blind	Miscellaneous	Total
Linn	\$ 4,482.50	\$ 190.00	\$ 700.00	\$ 314.32	\$ 9,101.68
Lyon	2,412.16	2,521.01	315.00		7,851.18
Madison	7,947.82	98.24	479.98		13,600.31
Madison	8,859.68		437.50	417.05	25,405.45
Marion	12,336.17		5,230.00		31,121.65
Marshall	7,215.14		4,178.00	45.00	19,863.42
Mills	4,344.11	327.00	782.00	55.00	15,940.43
Mitchell	1,774.00	1,185.00	450.00	46.92	11,004.79
Monona	3,453.00		225.00		8,312.62
Monroe	6,283.50		2,311.50	227.08	20,498.04
Montgomery	4,802.80		1,300.00	50.38	13,307.29
Muscatine	8,681.00		2,925.00	170.31	24,144.84
O'Brien	6,844.98	517.50	487.50	2,793.38	19,445.09
O'Brien	982.00	200.06	438.97	5.50	3,617.31
O'Brien	6,976.67	167.64	2,475.00	638.97	18,339.14
Page	3,503.25		487.50		8,399.82
Palo Alto	11,047.00	1,280.00	225.00	81.24	20,588.27
Pocahontas	1,910.00	2,885.00	1,025.00	481.12	13,596.09
Polk	34,690.00	2,356.11	24,950.00	12,291.83	137,023.10
Pottawattamie	18,722.90	2,115.10	1,466.50	534.59	82,794.57
Poweshock	4,661.52	350.20	746.00	1,165.06	17,663.75
Ringgold	2,935.45	338.00	150.00	50.05	5,373.45
Sac	4,109.75	351.91	525.00	186.43	14,819.36
Scott	22,244.28	2,191.07	5,325.00	4,860.78	68,337.83
Shelby	6,625.50	720.00	480.00	446.68	12,402.87
Sioux	11,835.55	282.00	300.00	17,529.38	
Story	12,743.08	2,188.02	1,662.50	1,311.96	27,494.92
Tama	7,459.86	737.50		17,488.83	
Taylor	2,684.22	334.50	987.50		10,506.81
Union	3,645.85	1.10	496.50	8,723.57	
Van Buren	2,362.50		2,972.49	267.24	9,329.64
Wapello	8,182.00	342.00	1,087.50	483.48	24,960.48
Warren	14,433.22	137.28	1,060.00	10.40	23,248.42
Washington	6,721.64	752.00	987.50	515.77	21,107.68
Wayne	1,685.15	279.00	1,789.78	318.88	8,302.38
Webster	16,576.72	2,190.48	925.00	2,633.74	58,728.05
Winnebago	5,914.93	1,192.00	787.50	58.67	11,254.64
Winnebuck	2,136.81	1,687.33	1,395.81		9,635.09
Woodbury	40,144.78			6,568.50	79,043.61
Worth	1,610.00	464.00		160.50	3,004.45
Wright	4,636.05	592.55	862.50	167.80	17,321.49
Total	\$69,291.85	\$94,451.84	\$163,180.11	\$77,295.74	\$1,947,820.33



TABLE NO. 15

Bounties and Domestic Animal Fund for the Year 1923

## PART I

Counties	Wolves	Gophers	Rattlemakes	Ground Hogs	Crows
Adair	\$196.00	\$162.40		\$106.50	
Adams	230.25	124.15			
Allamakee	468.00	273.20	\$2,086.50		
Appanoose		28.65			
Auburn	138.00	725.46			
Benton	50.00	256.56			
Black Hawk	38.00	236.90		146.32	\$142.58
Boone	88.00	53.90			
Bremer	30.00	95.20			
Buchanan					
Buena Vista	148.00	123.40			
Butler	10.00	530.20		448.50	
Calhoun	20.00	144.20			
Carroll	98.00	842.70			
Cass	116.00	266.60			
Cedar	210.00	155.35		2,459.75	
Cerro Gordo	151.00				
Chariton	180.00	221.50		1.50	\$95.40
Chickasaw	70.00		69.50		
Clarke	194.00	61.70			
Clay	88.00	3.50		50	
Clayton	50.00	340.20	624.50	1,199.70	
Clinton	20.00	160.65		564.20	
Crawford	204.00	1,838.80			
Dallas	104.00	126.25		414.25	
Davis	32.00	71.40			
Decatur	182.00	22.00			
Delaware	10.00	114.75	34.50		55.35
Des Moines	96.00	161.15			
Dickinson	142.00	41.67			
Dubuque	86.00	162.30	196.30	18.25	
Emmet	80.00	54.20			
Fayette		655.25			
Floyd	10.00	150.20			
Franklin	90.00	170.00			
Fremont	376.00	329.60			
Greene	96.00	134.90			
Grundy	33.00	1,109.50			
Guthrie	344.00	388.00			
Hamilton	112.00	20.00			
Hancock	98.00	7.00			
Harrison	201.80				
Hardin	920.00	2,721.45			
Henry	162.00	8.50	5.50		
Howard	74.00	106.00			
Humboldt	54.00	27.70			
Ia	160.00	475.10			2.40
Iowa	18.00	390.50		710.00	
Jackson	78.00	67.50			
Jasper	95.00	1,125.70			
Jefferson	32.00	16.40			
Johnson	32.00	198.50	1.00	70.60	
Jones	40.00	137.25			
Knox	1,265.50				
Kossuth	102.00	11.30		34.35	49.50
Lee	10.00	9.20	35.50	12.00	1.90
Linn	70.00	168.60			
Louis	30.00	21.90			

## COUNTY AUDITING DEPARTMENT

TABLE NO. 15—PART I—Continued

Counties	Wolves	Gophers	Rattlemakes	Ground Hogs	Crows
Louis	\$ 126.00	\$ 109.70		\$ 34.75	
Lyon	160.00	132.50			
Madison	206.00	126.60		38.20	
Mahaska	42.00				
Marion		377.50			
Marshall	76.00	844.40			
Mills	344.00	818.35			
Missile	40.00	55.20			
Mitchell					
Monona	1,032.00	2,835.28			
Monroe		129.50	\$ 7.00		
Montgomery	198.00	157.30			
Muscatine	138.00				
O'Brien	90.00	100.20			
Oceola		295.20			
Paga	192.00				
Pale Alto	196.00	12.80			
Plymouth	612.00	1,481.70			
Pocahontas		297.80			
Polk	60.00	3,808.00			
Pottawattamie	887.40				
Poweshiek	36.00	343.10			
Ringgold	262.00	75.70			
Sac	72.00	557.50			
Scott	132.00	214.70			
Shelby	236.00	1,824.00			
Sioux	182.00	561.87			
Story	60.00	62.80			
Tama		202.15			
Taylor	178.00	64.10			
Union	138.00	59.30			
Van Buren	62.00	49.40			
Wapello	20.00	168.75	1.50	42.25	
Warren	120.00	350.65			
Washington	116.00	159.30		1,208.30	
Wayne	176.00	2.00			
Webster	100.00				
Winnebago		71.00			
Winnechak					
Woodbury	976.00	1,886.75			
Worth	44.00	30.40			\$ 165.35
Wright	76.00				
Total	\$15,509.85	\$34,764.57	\$3,063.80	\$8,366.97	\$841.98

TABLE NO. 15

Bounties and Domestic Animal Fund for the Year 1923

## PART II

Counties	Wild Cat or Lynx	Fox	Other bounties	Total
Adair				\$464.90
Adams				354.40
Allamore		\$706.50		3,534.20
Annapolis				28.45
Audubon				864.40
Benton				376.50
Black Hawk		124.00		967.80
Boone				141.50
Bremer				125.20
Buchanan			\$386.45	386.45
Bureau Vista				281.40
Butler		\$251.20		1,239.60
Calhoun				164.20
Carroll				940.70
Cass				382.40
Cedar				2,829.10
Cerro Gordo				151.90
Cherokee		20.00		788.40
Chickasaw				139.50
Clarke				356.70
Clay				92.00
Clayton		763.00		2,977.40
Crawford				774.85
Dallas				2,132.80
Davis				644.30
De Witt				103.40
DeWitt				204.00
Delaware				214.60
Des Moines				227.15
Dickinson				183.67
Dubuque				462.85
Emmet				134.20
Fayette				655.25
Floyd				160.70
Franklin				319.80
Fremont				705.60
Greene				230.40
Grundy		21.00		1,163.30
Guthrie				732.00
Hamilton				132.60
Hancock				100.00
Hardin				201.80
Harrison				3,651.45
Henry				176.00
Howard		93.50		375.40
Humboldt		38.00		119.70
Ia				837.50
Iowa				1,118.50
Jackson				143.50
Jasper				1,220.70
Jefferson				46.40
Johnson				937.10
Jones				375.54
Keokuk				1,225.50
Kossuth		17.50		204.55
Lee				68.30
Linn				238.60
Louisia		20.00		81.10

TABLE NO. 15—PART II—Continued

Counties	Wild Cat or Lynx	Fox	Other bounties	Total
Lucas				\$ 600.45
Lyon		\$ 333.00		321.80
Madison				380.80
Mahaska				42.00
Marion				377.50
Marshall		\$ 167.00		1,027.40
Mills				1,162.35
Mitchell		31.00		126.20
Monona				3,867.28
Monroe		\$ 202.00		128.50
Montgomery				350.30
Muscatine				128.00
O'Brien				190.20
Oswego				285.20
Page				192.00
Palo Alto				118.80
Plymouth				2,063.70
Pocahontas		76.00		76.00
Polk				357.80
Pottawattamie				4,785.40
Poweshock				399.10
Ringgold				337.70
Sac				629.50
Scott				346.70
Shelby				2,080.00
Sioux				743.87
Story				122.80
Tama				993.80
Taylor				342.10
Union				197.30
Van Buren				67.40
Wapello				229.50
Warren				470.65
Washington				1,483.60
Wayne				1,483.60
Webster		6.00		106.00
Winnebago				71.00
Winnechik			4,257.10	4,267.10
Woodbury				2,862.75
Worth				239.75
Wright				76.00
Total	\$453.20	\$2,259.50	\$4,760.55	\$70,020.42



TABLE NO. 15

Bounties and Domestic Animal Fund for the Year 1923

## PART III

Counties	Dog tax 1922 tax lists	Dog license	Total receipts 1922	Expenditures for damage by dogs or wolves	Receipts above expenditure	Expenditures above receipts
Adair	\$411.15	\$1,323.00	\$1,734.15	\$1,480.95	\$253.20	
Adams	313.74	1,402.00	1,715.74	802.20	913.54	
Adams	217.30	1,973.00	2,190.30	1,969.40	220.90	
Appanoose		3,086.77	3,086.77	2,962.50	1,022.87	
Audubon	1,061.45	1,112.20	2,173.65	1,561.40	612.25	
Benton	425.80	1,841.50	2,267.30	1,349.40	1,017.90	
Black Hawk				893.81		
Bone	806.50	1,909.00	2,715.50	1,017.50	1,698.00	
Bremser	352.70	1,976.65	2,329.35	470.20	1,859.15	
Buchanan						
Buena Vista	53.30	1,777.59	1,830.89	448.10	1,382.79	
Butler	155.78	1,776.00	1,931.78	381.15	1,550.63	
Calloun	200.70	1,307.00	1,507.70	2,428.89		921.19
Carroll	160.97	1,932.50	2,093.47	1,821.11	272.36	
Cass	1,053.34	1,323.70	2,377.04	1,734.02	643.02	
Cedar	83.80	3,562.00	3,645.80	1,529.91	2,115.89	
Cerro Gordo	597.27	1,139.00	1,736.27	1,211.10	525.17	
Cherokee		1,865.31	1,865.31	757.83	1,107.48	
Chickasaw	721.01	1,563.25	2,284.26	483.20	1,801.06	
Clark	2,348.23	1,278.20	3,626.43	1,684.83	1,941.60	
Clay	183.50	1,057.00	1,240.50	1,021.23	219.25	
Clayton	1,466.78	2,294.00	3,760.78	1,113.80	2,646.98	
Clinton	1,082.42	2,008.50	3,090.92	865.00	2,225.92	
Crawford						
Dallas	351.10	2,047.00	2,398.10	1,240.05	1,158.05	
Davis	608.80	1,762.75	2,371.55	2,379.55		8.00
DeSatur		2,010.39	2,010.39	1,054.20	956.19	
DeWaver		1,610.00	1,610.00	679.65	930.35	
Des Moines	1,829.51	1,688.75	3,518.26	1,309.05	2,209.21	
Dickinson		856.75	856.75	336.03	520.72	
Dubuque	147.47	3,469.60	3,617.07	1,568.20	2,048.87	
Emmet	337.16	1,351.24	1,688.40	538.05	1,150.35	
Fayette		3,125.59	3,125.59	618.45	2,507.14	
Floyd	789.00	1,298.00	2,087.00	1,656.26	430.74	
Franklin		1,672.07	1,672.07	2,542.73		870.66
Fremont	265.56	1,209.80	1,475.36	1,065.45	409.91	
Greene	266.50	1,337.00	1,603.50	710.73	892.77	
Grundy	957.87	1,188.00	2,145.87	148.00	1,997.87	
Guthrie	1,459.89	1,493.00	2,952.89	1,071.60	1,881.29	
Hamilton		873.79	873.79	748.99	124.80	
Hancock	906.20	1,120.83	2,027.03	1,363.85	663.18	
Hardin	326.43	2,427.60	2,754.03	1,122.00	1,632.03	
Harrison	1,625.59	1,504.00	3,129.59	966.71	2,162.88	
Henry	62.80	1,529.25	1,592.05	1,385.87	206.18	
Howard	141.20	1,323.00	1,464.20	862.80	601.40	
Humboldt	706.80	995.80	1,702.60	510.10	1,192.50	
Ia	203.18	637.00	840.18	427.75	412.43	
Iowa	667.04	1,251.60	1,918.64	1,967.92		49.28
Jackson	327.40	2,552.00	2,879.40	445.70	2,433.70	
Jasper		3,931.42	3,931.42	3,951.77		20.35
Jefferson	945.57	1,060.00	2,005.57	1,782.75	222.82	
Johnson	1,120.44	1,512.60	2,633.04	565.00	2,068.04	
Jones		1,957.00	1,957.00	295.00	1,662.00	
Keokuk	85.90	3,328.00	3,413.90	1,807.44	1,606.46	
Kossuth	2,674.44	2,107.80	4,782.24	1,653.10	3,129.14	
Lee		1,962.00	1,962.00	1,773.50	188.50	
Linn	880.50	5,417.75	6,298.25	1,391.90	4,906.35	
Louis	632.93	757.00	1,389.93	474.95	914.98	

TABLE NO. 15—PART III—Continued

Counties	Dog tax 1922 tax lists	Dog license	Total receipts 1923	Expenditures for damage by dogs or wolves	Receipts above expenditure	Expenditures above receipts
Lucas	\$ 646.43	\$ 1,379.75	\$ 2,026.18	\$ 1,391.80	\$ 634.38	
Lyon	395.94	1,746.00	2,141.94	619.01	1,522.93	
Madison		2,217.00	2,217.00	1,955.13	261.87	
Mahaska	1,078.40	1,507.00	2,585.40	1,506.80	1,078.60	
Marion	775.06	1,812.00	2,587.06		2,587.06	
Marshall		1,898.00	1,898.00	1,354.00	544.00	
Mills		1,090.60	1,090.60	621.65	468.95	
Mitchell	586.00	978.00	1,564.00	927.75	636.25	
Monona	347.90	1,024.00	1,371.90	290.00	1,081.90	
Monroe	1,048.00	2,445.02	3,493.02	1,734.10	1,758.92	
Montgomery	513.43	1,667.00	2,180.43	369.98	1,810.45	
Muscatine		1,574.00	1,574.00	373.00	1,201.00	
Muskegon		2,442.38	2,442.38	736.40	1,705.98	
O'Brien		1,432.45	1,432.45	1,075.48	356.97	
Oceola		2,478.12	2,478.12	523.50	1,954.62	
Pack	605.90	826.85	1,432.75	649.00	783.75	
Palo Alto	246.85	1,253.78	1,500.63		1,500.63	
Plymouth	321.20	1,985.20	2,306.40	492.00	1,814.40	
Pocahontas		738.44	1,723.94	720.60	1,003.34	
Polk	3,132.75	3,081.00	6,213.75	4,391.50	1,822.25	
Pottawattamie		5,071.25	5,071.25	2,996.15	2,075.10	
Poweshiek		2,038.59	2,038.59	1,240.75	797.84	
Ringgold	\$4.81	1,896.26	1,901.07	2,483.63		\$ 582.52
Sac	468.20	1,234.30	1,692.50	680.05	1,012.45	
Scott	1.00	3,329.50	3,330.50	733.50	2,597.00	
Shelby	60.78	1,878.25	1,939.03	1,667.95	271.08	
Sioux	1,144.00	2,062.00	3,206.00	626.80	2,579.20	
Story	55.35	1,841.70	1,897.05	771.86	1,125.19	
Tama		2,429.70	2,429.70	1,956.60	473.10	
Taylor		1,717.55	1,717.55	2,610.52		892.97
Union		2,206.26	2,206.26	1,853.35	352.91	
Van Buren	1,012.97	1,529.25	2,542.22	1,212.22	1,330.00	
Wapello	1,550.00	1,719.50	3,269.50	1,520.30	1,749.20	
Warren	572.00	1,636.50	2,208.50	2,167.78	40.72	
Washington	699.17	1,683.00	2,382.17	1,822.97	559.20	
Wayne	3,111.00		3,111.00		3,111.00	
Webster	1,355.47	1,222.00	2,577.47	2,144.11	433.36	
Winnebago						
Winnebush	398.70	2,416.00	2,814.70	2,856.19		41.49
Woodbury		3,267.20	3,267.20	337.00	2,930.20	
Worth	88.39	1,208.10	1,296.49	820.00	476.49	
Wright	730.00	1,229.00	1,959.00	788.46	1,170.54	
Total	\$52,627.08	\$170,692.81	\$223,319.89	\$119,609.09	\$107,941.07	\$4,230.27

TABLE NO. 16

Bonded and Other Indebtedness of Counties—January 1, 1924

## PART I

Counties	County bonds	Bridge bonds	Court house bonds	Road bonds	Total county bonds
Adair		\$87,500.00			\$87,500.00
Adams		104,000.00			104,000.00
Allamakee		158,300.00			158,300.00
Appanoose	\$245,000.00	25,000.00		\$23,000.00	293,000.00
Audubon		64,900.00			64,900.00
Benton	294,000.00				294,000.00
Black Hawk	357,000.00	182,000.00			539,000.00
Boone	530,450.00	76,000.00		43,000.00	\$829,450.00
Bremer	52,500.00				52,500.00
Buchanan	59,500.00				59,500.00
Buena Vista	586,500.00				586,500.00
Butler		20,500.00		7,000.00	27,500.00
Calhoun	16,000.00	56,000.00	125,000.00	257,000.00	454,000.00
Carroll		115,000.00		49,000.00	164,000.00
Cass		211,000.00			211,000.00
Cedar		60,000.00		88,226.02	148,226.02
Cerro Gordo	199,250.00	87,250.00			286,500.00
Cherokee		471,000.00			471,000.00
Chickasaw	17,000.00	164,500.00		9,000.00	190,500.00
Clarke	53,631.80	111,132.18			164,763.98
Clay	333,000.00			136,500.00	509,500.00
Clayton	17,000.00			17,000.00	34,000.00
Clinton	194,000.00	60,000.00			254,000.00
Crawford	760,000.00			760,000.00	1,520,000.00
Dallas	189,849.77	204,159.23		136,000.00	\$530,009.00
Davis		50,711.27			50,711.27
DeCATUR	68,700.00	171,100.00		56,200.00	296,000.00
Delaware	83,000.00				83,000.00
Des Moines	42,000.00				42,000.00
Dickinson	379,700.00				379,700.00
Dubuque	664,500.00	242,000.00			906,500.00
Emmet	177,000.00			102,000.00	279,000.00
Fayette	249,000.00				249,000.00
Floyd	390,000.00				390,000.00
Franklin	45,000.00	21,500.00		347,000.00	423,500.00
Fremont	366,500.00			366,500.00	733,000.00
Greene	24,000.00	337,000.00	35,000.00	71,000.00	467,000.00
Grundy	36,500.00	372,500.00			409,000.00
Guthrie		237,918.91		62,083.09	300,002.00
Hamilton	15,000.00	72,000.00		342,000.00	429,000.00
Hancock				99,077.58	99,077.58
Hardin	474,500.00				474,500.00
Harrison	187,500.00	32,000.00		29,000.00	248,500.00
Henry	139,000.00		13,000.00		152,000.00
Howard	61,500.00				61,500.00
Humboldt	23,000.00	46,000.00		92,804.00	161,804.00
Ia		141,000.00		27,000.00	168,000.00
Iowa	388,000.00				388,000.00
Jackson	170,000.00				170,000.00
Jasper	256,000.00	144,000.00		110,000.00	510,000.00
Jefferson	142,500.00				142,500.00
Johnson	140,000.00				140,000.00
Jones	53,000.00				53,000.00
Keokuk	67,000.00				67,000.00
Kossuth		150,500.00		388,000.00	538,500.00
Lee	228,116.44	22,498.86			250,615.30
Linn	50,000.00	52,000.00	700,000.00	88,000.00	890,000.00
Louis	16,000.00				16,000.00
Lucas	333,000.00	7,000.00		24,000.00	364,000.00

TABLE NO. 16—PART I—Continued

Counties	County bonds	Bridge bonds	Court house bonds	Road bonds	Total county bonds
Lyon	\$ 100,000.00				\$ 100,000.00
Madison	134,000.00				134,000.00
Mahaska	315,500.00				315,500.00
Marion	431,000.00	\$ 83,000.00		\$ 27,000.00	\$ 541,000.00
Marshall	34,000.00	435,000.00		295,000.00	824,000.00
Mills	138,000.00	202,000.00		118,000.00	458,000.00
Mitchell		317,000.00			317,000.00
Monona		21,000.00		21,000.00	42,000.00
Monroe	359,500.00				359,500.00
Montgomery		450,000.00			450,000.00
Muscatine	147,000.00				147,000.00
O'Brien		98,483.75	\$ 43,000.00	20,291.25	161,775.00
Oscola	103,500.00	101,000.00			204,500.00
Page	26,830.00	361,120.00	7,000.00	152,950.00	547,900.00
Palo Alto	10,000.00	386,000.00			396,000.00
Plymouth	10,000.00				10,000.00
Pocahontas	68,000.00	145,000.00	400,000.00	372,000.00	985,000.00
Polk	1,629,000.00	473,000.00	25,000.00		2,127,000.00
Pottawattamie	644,500.00	457,000.00		171,500.00	1,273,000.00
Poweshick	15,000.00	193,500.00		31,500.00	240,000.00
Ringgold	35,281.43	94,494.21		39,824.36	129,599.00
Sac	249,000.00				249,000.00
Scott	1,560,000.00				1,560,000.00
Shelby	125,000.00				125,000.00
Sioux					
Story	36,000.00			313,000.00	349,000.00
Tama	65,000.00	168,500.00			233,500.00
Taylor	102,000.00				102,000.00
Union	168,000.00				168,000.00
Van Buren	243,500.00				243,500.00
Wapello	513,500.00	283,500.00		16,000.00	813,000.00
Warren	72,500.00				72,500.00
Washington	44,000.00	53,000.00		14,000.00	111,000.00
Wayne	61,000.00				61,000.00
Webster	89,000.00			66,000.00	155,000.00
Winnebago	98,000.00			130,000.00	228,000.00
Winnesick		132,000.00			132,000.00
Woodbury	268,000.00	118,000.00	492,000.00	60,000.00	958,000.00
Worth	44,000.00				44,000.00
Wright		114,500.00		415,000.00	529,500.00
Total	\$17,241,100.44	\$9,190,406.41	\$2,000,000.00	\$4,869,966.40	\$33,301,533.25





BONDING—BY STATE OF IOWA

TABLE NO. 16

Bonded and Other Indebtedness of Counties—January 1, 1924

## PART III

Counties	Secondary road certificates	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total all indebtedness outstanding Jan. 1, 1924
Adair				\$90.50	\$90,705.51
Adams				21,596.53	182,340.06
Albion			\$41,200.00		294,506.15
Appanoose			8,000.00		276,305.74
Ashtabula			62,100.00	9,908.77	182,389.27
Benton				279,627.29	279,627.29
Black Hawk			121,800.00	1,258,371.97	851,230.62
Bloom				54,375.69	237,224.56
Buchanan				27.45	959,469.25
Bureau			51,000.00	55,201.14	54,077.17
Butler				105,119.03	563,672.62
Calhoun			11,300.00	5,332.83	226,549.46
Carroll			32,700.00		326,730.02
Cass				20,556.13	930,087.18
Cedar				474,241.41	396,566.90
Cerro Gordo				309,109.41	528,502.18
Cherokee				119,032.28	1,563,579.35
Chickasaw				67,854.58	897,730.20
Clarke				567,762.41	50,711.27
Clay				299,919.00	81,817.97
Clayton				460,898.23	1,162,670.00
Clinton				14,081.58	1,964,975.10
Crawford			36,400.00	37,584.71	498,889.43
Dallas				269,546.83	1,237,628.64
Davis				419,589.61	215,556.63
Des Moines				212,603.44	463,011.61
Dickinson			291,750.00	17,594.65	563,835.24
Dubuque			782,970.00		132,234.52
Emmett			175,550.00		461,057.24
Fayette			700,000.00		555,841.37
Floyd			407,177.31	13,816.96	550,071.86
Franklin				291,145.57	152,000.00
Fremont			188,182.00		201,868.10
Greene			164,000.00	389,165.42	739,832.42
Grundy			4,000.00		170,329.63
Hamilton				5,945.86	288,000.00
Hancock			254,950.59		225,206.72
Hardin			1,116,450.85		826,336.48
Harrison				77,669.99	165,257.82
Henry			257,763.56	39,632.68	158,538.96
Howard				273.70	181,724.38
Humboldt			75,625.00		69,230.83
Ia			407,691.57	128,680.95	2,145,964.46
Iowa				170,329.63	260,660.50
Jackson		147.87		225,206.72	1,084,301.72
Jasper			66,700.00	297.25	714,315.70
Jefferson				826,336.48	
Johnson				165,257.82	
Jones				158,538.96	
Keokuk				181,724.38	
Kennett				69,230.83	
Lake			837,952.14	628,417.78	
Linn				845.20	
Louis			511,622.21	114,781.39	

TABLE NO. 16—PART III—Continued

Counties	Secondary road certificates	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total all indebtedness outstanding Jan. 1, 1924
Lucas					\$ 370,875.94
Lyon					103,267.25
Madison			\$ 27,200.00	\$ 1,949.16	177,237.70
Malhaska			107,800.00	7,500.61	551,600.08
Marion			7,791.73		577,875.74
Marshall			183,500.00	39,202.19	1,054,180.44
Mills			82,935.32	47,274.84	583,333.44
Mitchell			66,005.00	88,725.03	531,687.29
Monona			385,670.35	90,777.33	533,317.51
Monroe					350,500.00
Montgomery				45,827.68	304,003.03
Muscatine			42,182.34	3,813.88	194,055.67
O'Brien			94,150.00	27,789.75	1,105,928.27
Osceola			430,485.73	20,905.60	664,325.85
Page			194,430.82	20,535.16	819,081.31
Palo Alto			921,115.60	218,267.56	1,628,228.86
Plymouth					35,001.13
Pocahontas		\$ 823.54		172,327.53	1,161,081.91
Polk					3,487,000.00
Pottawattamie			243,178.15	34,821.17	1,808,243.11
Poweshiek			149,800.00	12,500.85	413,296.74
Ringgold			65,800.00		308,400.00
Sac			78,700.00	33,963.22	413,449.62
Scott					1,960,115.28
Shelby			343,966.59	662.99	372,660.33
Sioux					1,478.26
Story			98.1	160,680.00	585,244.61
Tama				9,512.09	277,037.00
Taylor			59,000.00		192,796.59
Union					202,596.01
Van Buren			37,622.46		288,589.15
Vapello				363.50	877,066.11
Warren			314,422.13	812.26	394,608.66
Washington			45,000.00	830.92	181,647.60
Wayne					69,056.91
Webster			616,750.00	92,297.54	923,643.15
Winnebago					276,728.46
Winnebush					132,000.00
Woodbury		20,120.45	78,961.89	47,370.60	2,596,883.80
Worth			620,663.28	66,715.76	739,608.18
Wright			606,853.29	91,454.96	1,281,797.96
Total		\$20,598.67	\$11,540,159.31	\$3,815,157.56	\$90,663,659.56



TABLE NO. 17—Continued

TABLE NO. 17  
Miscellaneous Officers: Cost of Office during 1923

## PART I

County	Assessors	Board of review	Township trustees	Township clerks	Constables miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Adair	\$2,973.05	\$94.00	\$1,640.92	\$470.96		\$145.00	\$1,226.34
Adams	2,992.82	111.00	700.00	149.00	\$9.00		200.00
Adams	4,428.27	311.00	694.50	57.00	7.20		
Appanoose	3,306.26	170.24	1,369.25	319.50	1,491.53	267.26	
Arden	2,068.66	97.00	917.00	187.00	13.00		1,000.00
Benton	5,237.77	144.38	750.00	192.00		73.00	1,350.00
Black Hawk	12,902.32	464.00	997.45	306.25		121.25	4,274.00
Boone	6,390.08	165.40	602.10	185.00	3,920.60	100.00	2,376.29
Bremer	3,212.34	323.00	1,128.00	297.00	78.85	39.90	2,122.00
Buchana	5,408.00	909.50	270.00	377.63		434.76	
Buena Vista	4,912.80	71.00	1,222.85	280.65	138.73		383.20
Butler	4,178.00	51.00	137.00	328.63	58.20	5,043.63	
Calhoun	4,323.56	8.00	957.85	230.00	513.33	92.00	1,778.12
Carroll	4,152.00	193.00	791.50	149.00	66.75	73.00	1,053.24
Cass	3,811.39	149.50	602.50	325.50	4.28	162.70	
Cedar	3,981.05	246.00	298.50	79.00	59.75		268.00
Cerro Gordo	7,246.88	60.00	516.00	144.00	1,979.80	218.00	5,854.45
Cherokee	3,324.55	75.00	1,132.10	331.25	413.87	63.00	1,749.19
Chickasaw	2,341.90	69.00	364.00	16.00		73.00	236.28
Clarke	3,111.75	21.00	869.15	192.50			268.00
Clay	3,716.75		1,154.50	585.00	318.70		2,375.57
Clayton	6,158.29	450.00	865.00	272.84	120.06	150.55	365.00
Clinton	8,946.90	329.00	1,105.24	349.25		98.00	4,423.55
Crawford	4,670.10	237.00	1,802.55	369.60		1,084.00	
Dallas	4,967.21	225.00	393.00	149.87		225.00	3,050.00
Davis	2,764.67	179.00	400.00	165.88		4.50	35.50
DeSoto	1,143.90		613.34	201.80	3.00	25.00	510.00
Delaware	5,028.40	230.00	1,994.15	571.45		250.00	
Des Moines	6,003.60		1,136.20	246.50		101.00	991.00
Dickinson	1,056.05	159.00	631.00	136.50			270.00
Dubuque	11,366.25	257.22	322.87	125.87	2,207.00	357.50	1,113.97
Emmet							
Fayette	6,978.61	115.00	721.90	99.00	20.20	54.00	2,627.39
Floyd	4,746.50	116.00	365.33	118.73	103.61	32.70	1,326.79
Franklin	4,139.51	340.00	657.00	292.00		110.20	898.69
Fremont	3,794.82	55.00	1,240.85	319.60		82.50	736.00
Greene	3,953.75		627.00		139.95		600.00
Grundy	2,964.00	115.00	677.19	247.70	12.00		220.00
Guthrie	4,267.00	91.00	531.00	186.50	24.00	75.00	1,519.58
Hamilton	3,179.40	71.00	395.00	132.00			200.00
Hancock	4,052.80	178.00	432.00	87.00			4,388.00
Hardin	5,202.46	261.00	466.50	154.20	84.75	255.00	1,200.00
Harrison	4,192.40	127.50	1,996.85	480.00		90.00	684.00
Henry	3,085.17	185.35	1,031.26	280.00	48.40	75.00	50.00
Howard	2,991.10	87.00	493.50	252.10	4.20		25.00
Humboldt	3,169.18	84.00	655.20	253.50		30.20	450.00
Iowa	2,860.45	27.00	575.10	200.70	38.65		1,856.50
Jackson	5,057.60	49.00	968.24	347.78		150.00	331.00
Jasper	4,259.08	234.00	1,371.55	252.00		75.00	800.00
Jefferson	5,496.50	289.00	713.30	213.00	4.95		1,399.00
Johnson	4,027.72	178.00	864.00	320.00	82.30	180.00	3,703.63
Jones	6,133.10		315.00	93.00		37.20	380.00
Jones	4,858.98	247.00	315.00	99.00	157.89		1,390.10
Kearney	5,466.19	105.00	788.69	309.60	32.25	97.50	335.00
Kearney	5,597.36	288.00	1,342.20	433.25			3,706.25
Lea	5,405.90	254.00	740.00	231.00	3,171.52	312.00	2,002.72
Linn	15,469.84	526.00	315.00	105.00	3,541.17		740.30
Louis	3,032.31	28.00	807.20	289.50			675.50

County	Assessors	Board of review	Township trustees	Township clerks	Constables miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Luzerne	\$ 2,473.85	\$ 132.00	\$ 541.95	\$ 191.05		\$ 75.00	\$ 500.00
Lyon	3,327.87	198.00	1,188.15	349.20	\$ 23.40	70.00	1,815.00
Madison	3,436.25	13.00	1,330.20	204.80	41.70	150.00	775.00
Madison	5,138.48	287.00	445.50	114.00	709.96	185.00	1,639.54
Marion	6,196.24	103.00	543.00	93.00	45.25	60.25	2,000.00
Marshall	6,147.73	114.00	1,063.50		36.30	60.00	2,750.00
Mills	2,936.71	65.00	804.12	269.30	89.00	52.00	3,308.55
Mitchell	4,483.80	109.00	651.00	204.05	79.85		120.00
Monroe	2,597.38	149.00	815.95				100.00
Monroe	3,886.60	48.43	781.59	511.00	262.24	42.00	291.60
Montgomery	2,947.90	89.00	374.00	93.00		19.90	366.40
Muscatine	3,778.30	32.00	914.50	309.25			951.47
O'Brien	3,551.60	104.00	699.00	198.22			8.00
Oceola	1,892.92	61.00	210.00	703.60			400.00
Page	2,886.13	165.00	1,326.75	252.30		50.31	1,142.65
Palo Alto	3,068.95	74.00	117.00	357.00	42.85	45.00	2,467.00
Plymouth	5,555.10	188.00	666.00	207.00	38.50	55.85	2,430.00
Pocahontas	3,601.00	212.00	1,098.00	321.00			311.30
Polk	25,437.94	93.00	2,166.70			1,512.50	22,134.75
Portauwagame	9,950.63		1,289.00	324.00		387.50	5,241.00
Poweshiek	3,651.65	90.00	951.50	251.50	60.75	208.00	1,137.00
Ringgold	2,125.85	4.00	589.00	197.35	13.05	20.90	485.89
Sac	3,482.50	123.30	925.95	217.82		85.00	1,180.35
Scott	11,839.57	949.00	720.00	233.00		759.20	5,796.47
Shelby	4,227.22		326.00	108.00		50.00	430.00
Sioux	3,377.50	191.00	1,145.50	295.20		23.80	150.00
Story	9,005.75	91.00	1,572.19	428.63		67.70	788.00
Tama	4,332.81	187.00	868.50	267.20	75.25		1,700.00
Taylor	4,127.20	59.00	711.88	241.41		225.00	923.41
Union	3,500.20	259.55	481.05	160.85	61.85	296.74	
Van Buren	2,938.80	13.00	1,069.25	213.20		42.00	803.66
Wapello	6,634.62	130.50	1,107.40			374.20	4,508.22
Warren	3,779.90	80.10	829.10	271.52			2,369.38
Washington	4,339.45	332.40	420.24	153.74			2,092.13
Wayne	2,368.10		1,379.50		31.55	25.00	781.53
Webster	5,204.94	220.00	1,802.50	492.00			4,930.40
Winnebago	2,782.50	265.00	858.00	168.00	8.15	20.40	725.50
Winnebago	4,424.96	243.00	984.75	208.00	13.55		450.10
Woodbury	10,976.31	31.00	1,918.00	523.00	3,000.00		6,360.79
Worth	2,819.49	114.00	787.10	246.50	122.55		100.00
Wright	4,120.36	124.00	357.00	132.00	122.58	60.00	1,434.00
Total	\$488,522.86	\$16,340.37	\$83,951.31	\$23,550.27	\$24,375.65	\$9,848.11	\$171,165.07

TABLE NO. 18

## Miscellaneous Court Expense, 1923

Counties	District court expense including grand jury	Jail expense	Cost of coroner's court
Adair	\$3,258.88	\$743.88	\$9.00
Adams	3,049.19	477.32	
Albany	10,660.98	718.00	47.85
Appanoose			
Ashtabula	5,160.45	428.26	14.40
Benton	8,480.87	2,342.67	506.00
Black Hawk	12,728.87	2,315.74	350.50
Boone	12,405.57	661.49	447.35
Bremser	2,367.87	17.45	57.80
Buchanan	3,357.37	263.09	164.50
Buena Vista		520.15	
Butler	3,954.38	270.15	19.20
Calhoun	2,912.43	69.20	52.20
Carroll	5,256.63	1,218.96	171.90
Cass	9,171.15	351.73	54.00
Cedar	7,168.82	2,240.34	
Cerro Gordo		1,287.09	
Cherokee	6,046.84	114.80	8.60
Chickasaw	5,093.68	602.56	107.96
Clarke	5,235.03	28.91	15.00
Clay	2,999.00	3,010.14	99.00
Clayton	4,494.79	1,471.03	30.60
Clinton	14,441.62	1,069.21	1,548.85
Crawford	5,747.50	2,385.45	18.09
Dallas	13,252.37	765.52	215.15
Davis	5,343.86	11.85	209.70
DeKalb	2,441.65	888.52	48.40
Delaware	4,773.81	5,316.77	493.25
Des Moines	7,168.88	5,802.39	182.85
Dickinson	4,721.62	34.58	128.70
Dubuque	18,748.10	3,124.86	812.30
Emmet	2,896.24		209.45
Fayette		871.53	
Floyd	9,781.49	2,034.63	
Franklin	9,581.65	5,808.74	21.35
Fremont	7,458.72	784.64	
Greene	19,204.17	427.10	139.25
Grundy	2,038.79	429.23	52.95
Guthrie	4,594.41	166.15	37.40
Hamilton	9,481.75	198.85	
Hancock	2,885.97	238.25	76.35
Hardin	8,082.08	941.86	52.70
Harrison	12,391.77	1,232.83	114.65
Henry	10,240.20	1,146.48	81.10
Howard	3,046.72	1,122.69	8.40
Humboldt	3,932.33	333.07	6.45
Ia	3,099.72	98.74	
Iowa	7,218.16	495.27	
Jackson	4,600.85	902.01	99.85
Jasper	5,893.71	1,587.86	40.35
Jefferson	6,942.29	1,089.48	67.60
Johnson	30,065.96		185.95
Jones	4,724.03	948.04	87.25
Keokuk	10,189.22	608.00	
Kossuth	3,494.85	406.82	54.30
Law	24,930.96	7,835.08	272.00
Linn	22,826.27		293.70
Louis	6,420.23	246.13	98.90

TABLE NO. 18—PART I—Continued

Counties	District court expense including grand jury	Jail expense	Cost of coroner's court
Lucas	\$ 6,664.86	\$ 899.66	\$ 8.10
Lyon	5,210.43	394.21	89.70
Madison	8,451.93	972.88	54.50
Mahaska		1,931.21	246.25
Marion	8,615.31	1,519.13	88.45
Marshall	9,880.48		
Mills	5,894.37	2,655.98	
Mitchell	530.82	466.07	10.00
Monona	5,495.65		22.00
Monroe	6,128.89	1,694.20	182.80
Montgomery	6,484.89	2,472.81	168.80
Muscatine	8,263.65	939.24	335.95
O'Brien	3,218.88	420.60	142.12
Oswego	1,657.33		58.25
Page	15,056.41	1,193.56	56.50
Palo Alto	1,637.00	1,067.36	17.00
Plymouth	5,948.41	999.52	36.90
Pocahontas	4,877.83		
Polk	30,963.69		3,660.85
Pottawattamie	31,313.52	8,931.77	1,160.20
Poweshiek	10,433.12	1,279.91	74.75
Pottawattamie	3,417.52	185.45	
Scott	3,972.47	572.10	41.35
Shells	66,472.92	14,805.00	2,118.90
Shenandoah	5,645.87	953.12	19.80
Sioux	3,710.59		165.00
Story	12,845.13	2,636.57	22.45
Tama	6,841.70	1,796.64	
Taylor	3,695.00	245.34	
Union	7,155.56	149.58	244.00
Van Buren	4,106.11	20.43	
Wapello	21,498.22	7,074.99	639.20
Warren	3,992.36	764.42	314.17
Washington	8,343.72	1,099.56	97.55
Wayne			
Weber	13,832.64		179.50
Winnebago	3,860.98	949.43	
Winnebush	12,592.67	986.00	26.70
Woodbury	59,899.85	1,230.53	802.05
Worth	5,128.60	1,000.00	76.00
Wright	11,158.97	2,744.69	206.20
Total	\$818,755.42	\$160,538.54	\$19,213.49



TABLE NO. 18

Miscellaneous Court Expense, 1923

## PART II

Counties	Cost of justice of peace court	Superior court expense	Other court expense	Total expense of courts
Adair	\$214.40			\$4,226.16
Adams	3.50			2,530.01
Allamakee	333.35			11,691.18
Appanoose	90.15		\$26,563.06	26,593.06
Audubon	577.10			5,693.26
Benton	1,330.52		33,718.96	50,434.39
Black Hawk	3,920.66		640.00	18,075.07
Boone	208.65			2,652.07
Bremner	547.53		130.70	4,565.49
Buchanan	189.40	\$6,579.34		7,288.89
Buena Vista	276.70			4,520.43
Butler	801.68			3,837.51
Calhoun	832.90			7,830.30
Carroll	303.40			8,877.53
Cass	181.75			9,620.91
Cedar	249.95			1,287.69
Cerro Gordo	199.55			6,520.19
Cherokee	47.45		2,963.37	6,003.75
Clarke	375.70			8,289.76
Clay	259.55			6,883.84
Clayton	32.65	3,658.75	6,721.55	6,226.37
Clinton	268.10			27,472.43
Crawford	767.50			8,459.14
Dallas	115.40			15,090.34
Davis	308.25			5,680.51
Decatur	59.15			6,080.32
Delaware	1,800.00			6,643.08
Des Moines	164.00			14,954.12
Dickinson	5,019.05			5,045.20
Dubuque	59.65	470.50	293.75	27,997.76
Emmet	307.09			3,065.74
Fayette	510.06			871.53
Floyd	500.89			12,123.21
Franklin	286.05			15,521.81
Fremont	336.55			8,885.05
Greene	301.90			20,056.57
Grundy	572.05			2,857.62
Guthrie	64.20			5,090.16
Hamilton	268.00			10,256.65
Hancock	405.65			3,265.87
Hardin	287.00		414.47	9,944.64
Harrison	183.96			14,570.37
Henry	121.50			11,754.78
Howard	370.09			5,749.53
Humboldt	247.50			4,393.55
Ia	336.34			3,198.46
Iowa	478.65			7,810.52
Jackson	3,749.48			5,850.21
Jackson	301.90			7,858.25
Jasper	251.08			8,690.02
Jefferson	659.70		939.10	24,968.19
Johnson	7,057.12	2,302.07		6,061.22
Jones	8,309.09	7,495.75	2,460.38	11,018.30
Keokuk	370.25			4,415.27
Kossuth				42,396.33
Lee				41,406.19
Linn				7,135.51
Louis				

TABLE NO. 18—PART II—Continued

Counties	Cost of justice of peace court	Superior court expense	Other court expense	Total expense of courts
Lucas	\$ 924.02		\$ 1,703.41	\$ 10,200.65
Lyon	248.90			5,943.44
Madison	150.85			9,630.16
Mahaska	1,980.69			4,178.15
Marion	516.75			10,739.84
Marshall	322.80		4,768.19	14,048.67
Mills	174.25			8,873.15
Mitchell	17.85			1,181.14
Monona	460.48			5,835.50
Monroe	634.01			8,454.37
Montgomery	1,208.10			9,790.51
Muscatine	146.10			10,766.94
O'Brien	132.35			3,927.70
Oceola	189.40	\$ 1,494.97		1,888.13
Pager	42.85		3,746.11	17,990.84
Palo Alto	536.45			6,540.22
Plymouth	378.83			7,521.28
Ponahontas	3,240.00	1,500.00		5,256.66
Polk	144.95	1,150.30		34,624.54
Pottawattamie	83.15			46,174.59
Poweshiek	331.61			13,083.03
Ringgold	925.58			3,086.12
Sac	2,262.15		478.55	5,396.08
Scott	146.70		2,415.63	95,074.60
Shelby	150.54			6,765.49
Sioux	71.55			4,026.13
Story	339.65			16,632.08
Tama	293.35			8,977.99
Taylor	517.72			4,333.69
Union	71.55			8,066.86
Van Buren	5,394.71			4,236.54
Wapello	239.45	117.75		34,667.12
Warren	394.53			5,428.15
Washington	4,890.26			9,935.36
Wayne	106.11			18,902.40
Webster	177.45			4,916.52
Winnebago	156.65		5,804.46	13,785.82
Winneshiek	525.63			67,593.54
Woodbury				4,214.60
Worth				17,328.41
Wright				
Total	\$81,338.15	\$24,769.43	\$97,869.27	\$1,202,484.30

TABLE NO. 19—PART I—Continued

TABLE NO. 19  
Miscellaneous County Expense  
PART I

Counties	Printing and stationery	Court house expense	Insane support in state hospitals including commitment	Inebriate support in state hospitals including commitment	Feeble-minded, Glenwood	Tuberculosis, Oakdale
Adair.....	\$4,953.78	\$3,536.34	\$7,244.48		\$377.92	\$358.05
Adams.....	1,684.41	2,167.18	7,765.16		199.36	1,215.85
Allamakee.....	5,822.77	4,013.86	8,920.13		511.46	1,580.57
Anasoon.....	12,702.46		18,877.14		224.64	2,086.28
Audubon.....	170.00		8,990.77	\$42.67	128.90	1,090.45
Benton.....		7,340.85	18,030.87		800.96	1,768.39
Black Hawk.....	12,035.22	7,456.27	10,403.25		637.32	2,316.17
Boone.....	3,807.61	8,656.24	12,632.68		313.28	3,587.55
Bremet.....	1,802.01	4,994.32	4,940.45		115.49	617.86
Buchanan.....	5,571.22					
Buena Vista.....	7,529.54	5,532.07	14,453.86		281.95	144.00
Butler.....	3,841.81	4,439.41	8,280.93		125.28	1,124.23
Calhoun.....	4,479.67		59.80		133.08	1,414.29
Carroll.....	9,276.09	8,073.84	12,490.13	551.63	363.93	
Cass.....	6,844.76	7,827.54	11,836.77		380.98	
Cedar.....	6,387.86	7,964.23	4,217.60		231.39	260.06
Cerro Gordo.....	12,060.50	6,299.68	13,099.19	96.13	614.04	4,068.17
Cherokee.....	3,093.68	4,397.33	12,487.15	296.67	170.73	1,354.86
Chickasaw.....	4,803.09	3,562.20	6,675.30		117.18	617.90
Clarke.....	2,960.37	4,893.57	8,834.80		348.98	325.00
Clay.....	5,945.50	2,627.34	7,121.20		215.85	82.57
Clayton.....	4,563.89	3,217.36	5,189.47		250.10	1,905.26
Clinton.....	11,532.73	11,270.03	24,947.28		566.50	3,501.53
Crawford.....	3,843.98	5,830.68	12,495.66		331.73	
Dallas.....	11,356.09	6,889.84	11,707.19	338.90	430.97	3,900.08
Davis.....	2,372.67	5,400.26				
Deaatur.....	5,898.01	5,291.68	11,382.12		365.18	1,597.57
Delaware.....	990.15	3,028.84				
Des Moines.....	4,115.25	2,015.94	2,015.94		981.99	1,626.81
Dickinson.....	5,221.75	2,280.62	6,206.34		65.80	2,087.68
Dubuque.....	11,430.89	12,359.64	47,190.36	310.56	913.93	1,560.00
Emmet.....	1,985.02	6,187.62	5,016.50		11.22	922.16
Fayette.....	4,182.03	3,120.02			306.14	1,735.14
Floyd.....	294.00	2,677.80	12,639.93		300.51	1,831.32
Franklin.....	4,954.35	598.63	6,676.45		122.74	
Freemont.....	2,240.46	3,556.79	9,581.83		399.05	2,352.91
Greene.....	5,663.28	5,651.77	7,677.28		346.48	466.08
Grundy.....	2,280.03	4,273.56	4,632.29		306.26	
Guthrie.....	7,823.33	3,306.00	8,178.15			
Hamilton.....	7,919.01	4,788.67	7,607.56		220.20	463.21
Hancock.....	1,874.30	2,947.67	7,425.33		111.98	65.00
Hardin.....	2,288.36	10,806.70	14,880.83		828.55	288.83
Harrison.....	2,358.91	2,995.24	12,635.67		394.15	2,048.06
Henry.....	4,602.67		18,888.14		107.40	444.52
Howard.....	2,292.79	4,014.76	8,565.26		177.58	1,754.36
Humboldt.....	3,632.53	1,331.00	2,638.13	10,646.32	112.00	217.88
Ia.....	8,459.01	2,966.46	9,007.60		102.69	
Iowa.....	3,678.25	7,871.44	14,566.12		383.28	1,557.05
Jackson.....	5,891.03	3,841.53	6,059.87		418.78	980.85
Jasper.....	18,362.48	18,566.19	15,101.66		472.10	1,107.56
Jefferson.....	4,289.50	3,974.01	7,608.50		330.80	83.30
Johnson.....	2,086.77	6,913.55	12,909.09		412.23	6,754.40
Jones.....	2,665.85	1,771.81	12,474.00		594.58	
Kankakee.....	10,496.02		12,747.41		291.84	26.83
Kossuth.....	8,111.22	6,740.32	15,563.95		483.43	2,638.11
Lee.....	5,230.42	4,699.12	29,905.02	23.20	741.15	4,188.87
Linn.....	14,921.28	10,314.02	39,965.06	901.03	1,471.62	17,068.96
Louisa.....	2,730.51	7,105.00	4,196.40		18.04	856.00

Counties	Printing and stationery	Court house expense	Insane support in state hospitals including commitment	Inebriate support in state hospitals including commitment	Feeble-minded, Glenwood	Tuberculosis, Oakdale
Lucas.....	\$ 2,717.47	\$ 2,516.05	\$ 5,982.00		\$ 194.58	\$ 1,230.17
Lyon.....	1,318.53	3,742.12	6,528.00		24.82	54.60
Madison.....	2,916.14	4,175.19	11,212.53	\$ 181.79	275.50	327.16
Mahaska.....	2,150.93	6,900.40	16,904.19		858.75	426.25
Marion.....	3,933.89	9,635.29	16,793.03	143.96	358.25	390.72
Marshall.....	3,291.25	11,343.10	9,623.90		842.61	3,856.05
Mills.....	2,882.85	3,461.94	12,470.80		680.11	718.91
Mitchell.....	4,479.44	4,783.79	13,473.04		214.81	815.99
Monona.....		3,624.09	11,083.17	10.40	326.81	
Monroe.....	5,374.03	6,916.78	14,149.57	68.27	475.69	1,260.08
Montgomery.....	1,534.08	4,325.56	6,831.47	52.40	293.03	39.00
Muscatine.....	7,960.22	3,879.34	326.25	48.81	25.25	
O'Brien.....	3,860.91	8,226.07	8,170.06		60.16	882.60
Oceola.....	1,455.10	2,677.81	5,295.21		117.18	594.65
Page.....	5,034.64	4,137.89				
Palo Alto.....	300.40	3,895.76	1,722.09	204.00		1,722.09
Plymouth.....	2,841.84	12,717.94	15,739.00		353.51	1,371.71
Pocahontas.....	7,387.66	10,675.07	7,071.72		108.88	176.13
Polk.....	17,483.30	19,440.21				
Pottawattamie.....	533.22	13,156.65			1,029.14	1,335.45
Poweshiek.....	7,539.41	3,707.66	8,724.21		437.54	4,709.67
Ringgold.....	5,041.83	4,584.50	7,425.39		369.73	
Rice.....	5,595.22	858.34	9,518.59	72.80	112.63	
Scott.....	16,854.18	12,284.72	42,365.08	1,964.80	2,312.09	2,970.43
Shelby.....	7,861.58	6,090.63	13,081.89	97.95	178.68	197.09
Sioux.....	6,644.31	8,710.67	8,894.10		326.75	
Story.....	5,041.83	6,022.55	6,522.55		357.70	1,391.18
Tama.....	9,940.70	8,488.79	10,342.87		160.46	1,715.51
Taylor.....	1,887.60		7,233.88		227.19	677.33
Union.....		3,336.64	12,209.46		373.74	1,076.83
Van Buren.....	7,375.98	2,310.21	16,196.73		425.36	
Wapello.....	2,024.21	6,117.74	19,481.77	708.90	1,583.94	337.58
Warren.....	3,359.02	6,871.48	9,090.76		107.50	1,299.75
Washington.....	6,094.56	3,860.74	8,791.77	155.20	266.60	2,142.54
Wayne.....						
Webster.....	11,517.65	10,776.60	20,004.98		838.35	3,300.79
Winnebago.....	3,490.42	3,838.09			238.22	3,546.34
Winnekeuk.....	1,156.25	5,102.53	11,414.73		46.54	3,048.43
Woodbury.....	19,123.64	34,792.37	66,857.92		2,518.93	9,090.15
Worth.....	4,683.73	1,755.28	8,362.22		68.50	2,515.70
Wright.....	8,925.28	2,794.85	12,310.49		165.15	5,181.77
Total.....	\$539,405.85	\$561,979.87	\$1,125,282.04	\$16,674.59	\$37,176.88	\$152,641.32



TABLE NO. 19—PART II—Continued

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TABLE NO. 20

## Miscellaneous County Expense

## PART I

Counties	Vital statistics	Farm bureau	Telephone rentals and tolls	State examinations	School books	Supplies
Adair.....		\$3,000.00	\$496.80	\$430.31	\$2,562.90	\$358.22
Adams.....	\$71.75	3,000.00	2.25		1,263.48	2,820.24
Allamore.....	46.50	3,000.00	670.40			4,954.25
Appanoose.....		5,000.00	591.00		564.40	
Audubon.....	113.60	3,000.00	730.67	1,032.67		3,668.71
Benton.....	134.79	3,750.00	425.91		2,532.79	
Black Hawk.....		5,000.00	873.26		1,116.32	1,755.59
Boone.....	232.00	5,000.00	1,107.38		1,480.85	7,408.74
Bremser.....	147.75	3,000.00	635.88		374.50	35.30
Buchanan.....	148.50	3,000.00	633.94			
Buena Vista.....	133.75	3,000.00	562.55		1,251.41	343.83
Butler.....	32.25	3,000.00	1,117.66		6,049.97	6,045.06
Calhoun.....	99.60	3,000.00	2,000.00	827.12		
Carroll.....		3,000.00	854.71			5,998.89
Cass.....	163.00	3,000.00	880.05	1,171.07	2,910.70	
Cedar.....	99.25	3,000.00	534.00		5,241.32	
Cerro Gordo.....		4,385.25	1,221.60	2,209.64		
Cherokee.....		3,000.00	3,531.82		1,590.06	639.83
Chickasaw.....	130.25	2,970.00	803.50	299.16	2,782.92	400.16
Clarke.....	81.75	3,000.00	407.00	88.00	3,838.52	
Clay.....	145.00	3,000.00	455.00	1,135.55	2,407.06	1,555.53
Clayton.....	188.00	5,000.00	668.65	729.16	3,536.22	
Clinton.....		5,000.00	1,493.97		9,257.11	
Crawford.....		3,000.00	829.95		6,394.12	
Dallas.....	204.25	3,000.00	1,366.78	1,765.08	4,050.70	6,502.81
Davis.....	92.50	2,250.00	182.45	599.25	1,532.23	5,994.60
Decatur.....	73.50	3,000.00	481.45			
Delaware.....		3,500.00	561.15			1,152.64
Des Moines.....		3,000.00	440.17	633.52	2,090.82	
Dickinson.....		3,000.00	692.90	475.05	2,972.86	1,515.46
Dubuque.....		5,000.00	1,402.04	364.57		
Emmet.....	112.75	3,000.00	772.20	1,451.77	1,943.63	2,590.00
Fayette.....	111.25	3,000.00	960.25	788.40	4,088.50	5,148.14
Floyd.....	64.50	3,000.00	921.30	643.11	3,326.42	
Franklin.....		3,000.00	789.87		3,372.82	
Fremont.....	111.75	3,000.00	567.15		901.89	
Greene.....	108.00	2,500.00	484.30	1,997.48	1,966.66	
Grundy.....	95.75	3,000.00	401.15	505.39	2,708.58	3,705.36
Guthrie.....	127.75	3,000.00	462.82	896.92	2,094.20	906.64
Hamilton.....	169.00	3,000.00	747.16			666.62
Hancock.....		3,000.00	537.34	82.56		
Hardin.....	128.00	3,000.00	696.38	737.95	4,170.34	3,279.14
Harrison.....	186.25	3,000.00	300.35		2,913.60	4,075.09
Henry.....		3,000.00	549.15			
Howard.....	96.00	3,000.00	403.80	684.48	1,577.03	591.30
Humboldt.....	78.00	3,000.00	498.35	382.86	3,150.71	
Ida.....	105.00	4,000.00	366.70		1,954.87	379.08
Iowa.....		3,000.00	774.86			
Jackson.....	154.00	3,000.00	618.18	717.07	693.54	635.37
Jasper.....		5,000.00	418.55		4,362.94	
Jefferson.....		3,000.00	663.40	354.71		
Johnson.....	379.75	5,000.00	814.37			6,701.91
Jones.....	128.00	3,000.00	950.97		2,199.30	3,107.34
Keokuk.....	157.75	3,000.00	960.20	563.27		
Kossuth.....	216.25	5,000.00	691.55	826.55	6,718.37	820.98
Lee.....		5,000.00	1,670.60		6,025.09	1,469.31
Linn.....	528.25	5,000.00	524.90	2,569.65		
Louis.....	81.25	2,750.00			3,768.64	

TABLE NO. 20—PART I—Continued

Counties	Vital statistics	Farm bureau	Telephone rentals and tolls	State examinations	School books	Supplies
Lucas.....	119.75	2,250.00	384.06			5,967.04
Lyons.....	125.75	2,250.00	1,066.28	364.17		4,287.89
Madison.....		3,000.00	540.35		6,344.00	
Maehaska.....	201.00	3,000.00	678.20	430.96		1,944.58
Marion.....		3,000.00				
Marshall.....	8.75	5,000.00	816.75	681.08	6,203.26	4,235.62
Mills.....	86.50	3,000.00	325.80	812.95	2,053.31	5,420.59
Mitchell.....	121.20	3,000.00	548.85	363.72	2,319.07	1,068.92
Monona.....		3,000.00	439.75	812.98	696.89	7,163.98
Monroe.....		3,000.00	764.88	985.38		
Montgomery.....	129.25	3,000.00	652.94	908.95		4,518.21
Muscatine.....	243.25	2,500.00	686.60			146.29
O'Brien.....	95.00	3,000.00	547.60		1,668.02	6,766.51
Osceola.....	87.50	3,000.00	575.87	797.80		4,816.09
Page.....	198.00	2,000.00	858.13		2,281.36	4,463.89
Palo Alto.....	12.50	3,000.00	684.98	1,328.90	584.91	4,738.88
Plymouth.....	163.25	3,000.00	667.07	490.23	4,781.07	5,956.15
Pocahontas.....		3,000.00	813.51	411.82	4,943.82	706.25
Polk.....	1,342.75	5,000.00	1,920.37	5,455.42	2,930.20	11,497.84
Pottawattamie.....	580.00	5,004.25	2,251.67	5,733.97		8,633.01
Poweshiek.....	145.50	3,000.00	464.50			580.93
Ringgold.....		3,000.00	384.41	263.15	3,324.90	77.31
Sac.....		3,000.00			6,290.77	2,429.61
Scott.....	627.75	5,000.00	487.87	1,088.59		
Shelby.....	104.50	3,000.00	475.10		3,639.50	73.10
Sioux.....	251.00	3,500.00	685.74	633.25		1,406.46
Story.....	220.50	3,000.00	874.65	1,281.80	2,973.53	337.79
Tama.....		3,000.00	886.14	791.02		
Taylor.....	95.50	3,000.00	377.42		4,384.24	2,992.80
Union.....	113.75	3,000.00	309.65		2,026.85	1,513.49
Van Buren.....	100.25	3,000.00	465.30			632.26
Wapello.....	637.71	4,170.00				
Warren.....	134.25	3,000.00	851.65	9,555.10	6,119.63	
Washington.....	2,250.00		923.80	1,548.94	2,352.11	1,114.25
Wayne.....		5,000.00	942.45	929.86		2,381.67
Webster.....	358.50	5,000.00	816.22	960.22		2,704.66
Winnebago.....	100.75	3,000.00	630.34	362.74	2,552.21	2,335.40
Winnechick.....		5,000.00	3,447.84	36.13	3,225.54	7,642.51
Woodbury.....	845.00	1,500.00	368.35		539.08	
Worth.....		3,000.00	645.52		4,125.78	276.43
Wright.....	144.50					
Total.....	\$13,402.20	\$324,897.51	\$71,363.03	\$54,007.79	\$175,076.16	\$231,487.66



TABLE NO. 20

## Miscellaneous County Expense

## PART II

Counties	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election 1922 Paid in 1922	Cost of general election 1922 Paid in 1922	Miscellaneous expense not included in previous classification
Adair	\$48.75	\$3,145.89			\$2.00	
Adams	17.25			\$4.00	69.30	\$947.43
Alfalfa	142.70					
Appanoose	327.83					
Audubon			\$6,329.12		132.90	
Benton	98.82		290.05		259.58	428.40
Black Hawk	85.15		1,940.07		114.40	75.00
Boone			309.82		30.00	
Bremer	643.28		30.92	3.00	25.00	
Buchanan				18.35		
Burns	473.75		1,162.80		690.15	
Butler					134.00	
Calhoun	288.94				3.95	
Carroll	500.71					
Cass	13.10				50.20	1,062.83
Cedar	224.93			351.74		
Cherokee						
Chickasaw		1,672.34	665.70	46.48	44.03	
Chick	387.95			3.59		554.30
Clay		555.20	2,030.80		9.50	
Clayton					3.00	
Clinton	50.00				152.42	4,213.64
Crawford						
Dallas	694.12					
Davis	39.75		130.86	13.35	131.86	
DeSoto			750.00			115,478.60
Delaware						132.00
Des Moines	45.90					
Dickinson	800.00					1,821.40
Dubuque					178.00	
Emmet	167.00	472.50	141.00	626.34		
Fayette						5,900.00
Floyd				29.00		75.49
Franklin					327.31	
Fremont	84.84		1,364.62		948.33	
Greene	4.00		748.83		92.22	
Grundy					38.50	3,007.30
Guthrie						
Hamilton				84.00		834.19
Hancock	9.85	5,401.82	317.55			
Hardin	7.85		446.01		686.29	
Harrison	2,470.30		396.11		1,014.18	
Henry				5.00	438.23	
Howard			128.90		9.00	
Humboldt	317.50					835.09
Iowa	21.50					
Jackson	196.42				15.00	
Jasper	37.68				22.00	
Jefferson					9.50	
Johnson						
Jones	148.75			117.00		442.08
Keokuk	179.93		3,893.18		219.95	1,750.60
Kossuth			1,319.45	53.25	4.40	2,175.13
Law						
Lea	275.78				166.45	
Lincoln			192.42			1,358.65

TABLE NO. 20—PART II—Continued

Counties	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election 1922 Paid in 1922	Cost of general election 1922 Paid in 1922	Miscellaneous expense not included in previous classification
Lucas	\$ 28.23					\$ 577.21
Lyon					\$ 398.75	
Madison	519.77					
Malhaska	355.40		\$ 1,015.81	\$ 4.50	161.10	
Marion	318.21		39.66		18.00	
Marshall				27.20	73.25	3,835.43
Mills	88.13	\$ 965.78	2,332.30		1.80	
Mitchell			35.00	6.00	295.90	
Monona	29.43	828.85	416.75			1,725.16
Monroe	28.25				27.30	565.56
Montgomery	1.00		45.40			10.50
Muscatine	29.90	129.53			3.00	1,237.85
O'Brien			62.07		740.80	6,088.53
Osceola						
Pago	67.85		268.74			5,503.39
Palo Alto			1,062.98		4.80	
Plymouth						3,381.50
Pocahontas	31.40		158.86			
Polk	1,661.69		868.75		43.38	
Pottawattamie	2,032.54		374.40		528.65	
Poweshiek	2.00	1,659.74				739.96
Ringgold	21.00			7.60	27.60	3,215.10
Sac			110.00			4,848.95
Scott	13.50				19.00	
Shelby				108.84	26.90	
Sioux						
Story		3,446.33	683.67		298.15	3,145.99
Tama					636.03	
Taylor	50.86				4.00	51.26
Union	52.20	1,232.20	761.96			
Van Buren	47.70					
Wapello	182.78					11.35
Warren	27.51					
Washington			519.83		61.65	
Wayne						
Webster	9.25				3.00	11,760.73
Winnebago	5.60		699.07			897.69
Winneshek	500.82				34.80	
Woodbury	94.20	16.50	88.00			3,600.00
Worth					345.60	
Wright			71.50	1,056.91		
Total	\$15,579.90	\$19,354.68	\$32,065.89	\$2,565.86	\$10,042.84	\$204,603.15

TABLE NO. 21  
Comparison of Indebtedness for Years 1918 to 1924

	Jan. 1, 1924	Jan. 1, 1923	Jan. 1, 1922	Jan. 1, 1921	Jan. 1, 1920	Jan. 1, 1919	Jan. 1, 1918
General county bonds.....	\$17,241,100.44	\$17,190,279.33	\$15,099,789.86	\$8,892,945.99	\$5,999,918.00	\$6,227,861.00	\$2,841,482.00
Bridge bonds.....	9,190,466.41	6,857,782.29	8,441,400.16	5,419,496.31	6,558,978.00	4,573,899.00	4,971,236.00
Court house bonds.....	2,000,000.00	1,596,486.49	1,639,996.64	1,876,490.49	1,243,000.00	1,065,000.00	1,708,350.00
Other county bonds.....	4,869,966.40	4,116,091.55	8,002,825.61	6,537,715.87	2,783,059.00	3,330,221.00	1,368,650.00
Total county bonded indebtedness.....	\$33,301,533.25	\$29,760,639.66	\$33,184,012.27	\$22,726,648.66	\$16,554,955.00	\$15,196,981.00	\$10,889,718.00
County warrants outstanding.....	1,950,162.59	3,212,557.85	4,006,299.01	12,032,762.54	7,153,654.00	7,171,088.00	4,125,619.00
Total county bonds and outstanding warrants.....	\$35,251,695.74	\$32,973,197.51	\$37,190,311.28	\$34,759,411.20	\$23,708,609.00	\$22,368,069.00	\$15,015,337.00
Primary road bonds.....	\$7,433,780.88	\$5,237,500.00					
Primary road certificates.....	1,748,127.65	1,390,173.97					
Primary road district fund warrants.....	554,139.65	222,774.64					
Secondary road certificates.....		12.13					
Secondary road district fund warrants.....	20,598.67						
Drainage bonds.....	11,840,159.31	15,634,303.44	10,425,237.65	8,491,787.04	6,836,121.00	6,861,927.00	8,681,708.00
Drainage warrants outstanding.....	3,515,157.56	5,579,036.97	7,698,608.36				
Total.....	\$60,663,659.56	\$61,056,998.66	\$55,314,157.29	\$43,251,198.24	\$30,544,730.00	\$29,229,996.00	\$23,697,045.00

### Part III

## Building and Loan Associations



# LETTER OF TRANSMITTAL

HON. N. E. KENDALL, Governor of Iowa.

SIR: I have the honor to submit herewith in accordance with law, the annual report of the Building and Loan Department on the business done by Building and Loan Associations for the year ending December 31, 1922.

G. C. HAYNES,  
Auditor of State.

Des Moines, July 1, 1923

# CONSOLIDATED STATEMENT Assets, Liabilities, Receipts, Disbursements and Miscellaneous Information

## BUILDING AND LOAN ASSOCIATIONS

The report herewith submitted covers the transaction of the 69 Building and Loan Associations, authorized in Iowa, for the year ending December 31, 1922.

During the year the Oelwein Building and Loan Association of Oelwein, Iowa, has voluntarily ceased operation and has liquidated its assets.

The Perry Home Loan and Savings Association and the West Burlington Building and Savings Association have not transacted any business since organization but retain their charters.

Assets of the associations show a steady continued increase, and at the close of the year covered by this report had reached a total of \$24,659,855.49, an increase of \$4,046,317.12 over the total for the year ending December 31, 1921.

ASSETS	
Loans on real estate.....	\$23,386,216.44
Loans on stock pledged.....	261,535.13
Interest earned and unpaid.....	115,348.74
Real estate acquired.....	97,737.86
Due for insurance and taxes.....	29,605.78
Installments due and unpaid.....	25,801.90
Real estate contracts.....	8,726.09
Furniture and fixtures.....	3,816.74
Miscellaneous.....	53,159.46
Cash on hand.....	328,987.35

LIABILITIES	
Paid in on installment stock.....	\$21,249,307.43
Full paid stock.....	1,583,615.88
Installments paid in advance.....	19,771.74
Interest paid in advance.....	467.43
Incomplete loans.....	60,637.86
Profits divided.....	334,386.37
Profits undivided.....	440,728.28
Expense fund.....	2,777.73
Surplus and contingent fund.....	167,947.66
Bills payable.....	360,375.53
Miscellaneous.....	19,099.59
Total.....	\$24,659,855.49

RECEIPTS	
Cash on hand beginning of year.....	\$ 418,801.65
Dues, installment stock.....	7,933,077.30
From full paid stock.....	952,356.29
Interest.....	1,512,965.35
Fines.....	4,719.22
Membership and transfer fees.....	14,815.14
Loans repaid.....	3,101,324.61
Taxes and insurance paid.....	11,232.59
Sales of real estate.....	9,794.31
Expense fund.....	846.99
Bills payable.....	604,304.23
Profit on withdrawals.....	1,261.90
Miscellaneous.....	136,624.77

DISBURSEMENTS	
Loans on real estate.....	\$ 6,758,576.17
Loans on stock.....	518,495.95
Installment and matured stock withdrawn.....	5,433,605.02
Full paid stock withdrawn.....	453,098.72
Interest on profit on stock withdrawn.....	167,183.39
Interest on stock not withdrawn.....	202,613.50
Taxes and insurance paid.....	21,765.20
Bills payable.....	444,632.35
Interest on borrowed money.....	21,013.34
Salaries, officers and employees.....	98,062.96
All other disbursements.....	174,480.33
Cash on hand at close of year.....	328,987.35
Total.....	\$14,823,024.35

MISCELLANEOUS INFORMATION	
Shares in force at beginning of year.....	459,571
Shares in force at close of year.....	537,492
Number of borrowing members.....	23,069
Number of shares held by them.....	242,437
Shares sold during year.....	146,461
Shares cancelled during year.....	78,332
Gross earnings during year.....	\$ 1,640,924.06
Gross expenses during year.....	178,819.48
Withdrawal value of shares in force.....	23,054,872.46



TABLE NO. 1—OFFICERS, DATE OF ORGANIZATION

Number	Name and Location	Date Incorporated
	Total all associations.....	
1	Akron Domestic Loan B. & L. Assn., Akron.....	March, 1889
2	Albion B. & L. Assn., Albion.....	February, 1917
3	Altos B. & L. Assn., Altos.....	April, 1916
4	Ames B. & L. Assn., Ames.....	June, 1914
5	Atkins Loan & Bldg. Assn., Atkins.....	November, 1918
6	Bohemian Sav. & Loan Assn., Cedar Rapids.....	January, 1892
7	Burlington B. & L. Assn., Burlington.....	November, 1919
8	Cedar Falls B. & L. Assn., Cedar Falls.....	June, 1896
9	Cedar Rapids B. & L. Assn., Cedar Rapids.....	May, 1911
10	Cedar Valley B. & L. Assn., Cedar Falls.....	August, 1891
11	Centerville B. & L. Assn., Centerville.....	September, 1896
12	Charles City B. & L. Assn., Charles City.....	June, 1919
13	Clear Lake B. & L. Assn., Clear Lake.....	May, 1915
14	Clinton Home Sav. & L. Assn., Clinton.....	June, 1918
15	Council Bluffs B. & L. Assn., Council Bluffs.....	January, 1895
16	Davenport B. & L. Assn., Davenport.....	September, 1896
17	Decorah B. & L. Assn., Decorah.....	November, 1912
18	Des Moines B. & L. Assn., Des Moines.....	April, 1916
19	Dubuque B. & L. Assn., Dubuque.....	February, 1878
20	Emmettsburg B. & L. Assn., Emmetsburg.....	December, 1912
21	Fidelity B. & L. Assn., Mason City.....	March, 1921
22	Fort Dodge B. & L. Assn., Fort Dodge.....	January, 1920
23	Fort Madison B. & L. Assn., Fort Madison.....	May, 1912
24	Germania B. & L. Assn., Cedar Falls.....	April, 1912
25	Home B. & L. Assn., Davenport.....	January, 1890
26	Home B. & L. Assn., Etherville.....	August, 1911
27	Home B. & L. Assn., Fort Dodge.....	July, 1919
28	Home B. & L. Assn., Marion.....	February, 1894
29	Home B. & L. Assn., Marshalltown.....	July, 1889
30	Home B. & L. Assn., Waterloo.....	July, 1906
31	Hull Bldg. & Loan Assn., Hull.....	September, 1921
32	Iowa Bldg. Loan & Sav. Assn., Des Moines.....	August, 1921
33	Iowa City B. & L. Assn., Iowa City.....	September, 1919
34	Jefferson B. & L. Assn., Jefferson.....	May, 1915
35	Jefferson County B. & L. Assn., Fairfield.....	September, 1919
36	Kerkuk B. & L. Assn., Kerkuk.....	March, 1872
37	LaPorte B. & L. Assn., LaPorte City.....	March, 1884
38	Lee County L. & B. Assn., Kerkuk.....	September, 1885
39	Linn County B. & L. Assn., Marion.....	May, 1889
40	McGregor B. & L. Assn., McGregor.....	April, 1915
41	Marshalltown Sav. & L. Assn., Marshalltown.....	December, 1908
42	Mason City B. & L. Assn., Mason City.....	January, 1890
43	Mason City B. & L. Assn., Mason City.....	May, 1910
44	Mutual B. & L. Assn., Iowa Falls.....	August, 1912
45	Mutual Home L. & Sav. Assn., Grinnell.....	March, 1895
46	Mutual Home L. & Sav. Assn., Tama.....	May, 1889
47	Newton Home Sav. & L. Assn., Newton.....	May, 1913
48	Northwestern B. & L. Assn., Inwood.....	February, 1893
49	Oakdale B. & L. Assn., Oakdale.....	February, 1920
50	Oakdale Home L. & S. Assn., Oakdale.....	June, 1919
51	Page County B. & L. Assn., Clarion.....	September, 1892
52	Perry Home L. & Sav. Assn., Perry.....	September, 1919
53	Peoples B. & S. Assn., Ottumwa.....	July, 1892
54	Peoples Mut. B. & L. Assn., Waterloo.....	January, 1879
55	Perpetual B. & L. Assn., Waterloo.....	April, 1890
56	Perpetual Sav. & L. Assn., Cedar Rapids.....	January, 1875
57	Poahontas B. & L. Assn., Poahontas.....	March, 1917
58	Red Oak Bldg. & Sav. Assn., Red Oak.....	October, 1887
59	Sanborn B. & L. Assn., Sanborn.....	May, 1885
60	Sprenger Mut. B. & L. Assn., Spencer.....	March, 1889
61	Spirit Lake B. & L. Assn., Spirit Lake.....	April, 1920
62	Stanton Mut. L. & B. Assn., Stanton.....	October, 1916
63	Storm Lake Sav. & L. Assn., Storm Lake.....	February, 1915
64	Village Mut. Bldg. & L. Assn., Villages.....	September, 1916
65	Vinton Sav. L. & B. Assn., Vinton.....	August, 1890
66	Waverly Sav. & L. Assn., Waverly.....	June, 1912
67	Waterloo B. & L. Assn., Waterloo.....	September, 1916
68	West Burlington B. & S. Assn., W. Burlington.....	March, 1911
69	Workmen's B. & L. Assn., Belle Plaine.....	October, 1889

## AND SHARE TRANSACTIONS

President	Secretary	Share Transactions 1927				Number
		Salary Paid Secretary per Annum	Sold During Year	Cancelled	In Force December 31, 1927	
			146,461	78,332	527,492	
C. M. Hilliker	H. H. Wetzel	\$ 150	239	126	802	1
C. H. Beardsley	V. T. Vroom	100	292	84	804	2
S. A. Lincoln	E. S. Henrich	84	125	27	353	3
J. Jacobs	Chas. B. Ash	100	2,467	559	3,519	4
W. R. Mitchell	E. E. Swartz	None	None	None	153	5
W. Vossick	Jan J. Helek	1,800	2,649	1,344	1,435	6
C. W. Dwight	Frank G. Nebeker	None	396	69	965	7
W. N. Hostrop	Wm. C. Nuhn	800	631	471	3,400	8
F. E. Longhurst	H. H. Bennett	2,940	9,484	3,842	38,508	9
F. B. Miller	John W. Leavitt	None	3,455	1,754	10,146	10
Geo. W. Strickler	John C. Ashby	800	42	30	965	11
W. E. Dodge	R. C. Roling	507	614	507	3,000	12
J. H. Woodstock	E. B. Stillman	60	59	42	342	13
F. J. Ward	L. W. Barker	1,200	189	12	947	14
Dell G. Morgan	E. V. Gustafson	3,000	8,530	1,826	28,885	15
Joseph Shoray	E. M. White	500	147	111	1,092	16
B. J. McKay	B. J. McKay	480	281	142	1,105	17
C. B. Minnis	Elmer E. Miller	1,500	6,015	1,664	15,431	18
C. Bayless	C. H. Reynolds	1,200	1,159	170	2,715	19
Robert Laughlin	Wm. E. O. Saunders	400	548	103	1,798	20
Earl Smith	T. R. Glanzville	None	None	None	7	21
M. J. Haire	John Lauterweiller	56	2,183	223	2,867	22
W. R. Tappet	Geo. B. Atkins	1,200	743	324	2,059	23
W. D. Wiler	W. C. Nuhn	400	296	168	1,951	24
M. L. Higley	J. E. Driscoll	400	85	60	900	25
N. J. Lee	E. E. Stockdale	None	683	183	4,077	26
W. M. Mulrooney	W. M. Mulrooney	3,000	2,300	85	12,000	27
Geo. B. Reichard	Geo. W. Tonn	400	433	397	1,944	28
J. F. Lake	F. M. Schneider	600	928	571	3,809	29
A. G. Reid	J. E. Dempster	3,000	5,737	9,026	31,386	30
John De Koster	E. C. Dunkelberg	None	71	8	241	31
J. H. Cochran	W. F. Howell	90	890	236	1,135	32
H. L. Reitz	O. R. Griffith	210	1,153	125	2,341	33
Paul E. Stillman	P. O. Brown	270	483	383	842	34
J. C. Thorne	F. D. Kerrick	600	580	134	2,040	35
J. A. Dunlap	J. D. Eckler	1,125	714	447	3,165	36
W. M. Blough	M. F. Lizer	150	136	29	1,047	37
J. A. Dunlap	J. D. Eckler	1,125	400	371	2,440	38
F. R. Alexander	W. W. Bowman	300	388	142	1,884	39
F. B. Bell	F. B. Bell	720	240	40	1,880	40
R. R. Hansen	B. B. Schollenberger	2,100	7,482	438	26,008	41
E. L. Hale	E. L. Hale	1,200	1,198	124	5,083	42
W. S. Hill	C. H. Smith	720	197	125	1,359	43
C. W. Middleton	C. W. Middleton	600	160	3	1,000	44
J. W. Harpster	F. P. Marvin	2,200	2,476	1,700	8,253	45
C. H. Goodell	C. H. Tanner	200	328	172	1,778	46
Joe Horn	J. E. Morgan	1,000	850	143	4,302	47
G. F. Jensen	G. F. Jensen	216	216	2	983	48
Geo. R. Feituss	H. M. Hinta	None	None	None	None	49
H. H. Phinney	W. F. Little	600	148	None	1,749	50
William Orr	Henry Loran	1,500	2,181	1,138	10,615	51
E. J. Denny	C. D. Markin	None	None	None	None	52
J. E. Hull	D. A. Emery	1,723	1,097	447	2,704	53
J. J. Miller	Edwin Menick	1,800	1,980	1,987	9,960	54
Warren Brown	C. W. Stilson	2,700	10,644	2,774	55,469	55
W. R. Boyd	F. D. Denker	5,000	27,440	16,140	78,805	56
W. C. Ralston	J. W. Voder	60	2	177	80	57
O. J. Gibson	Otto F. Remmers	1,650	1,027	734	6,072	58
C. E. Foote	J. J. Lowery	400	200	138	865	59
A. C. Ferine	F. A. Taggart	200	190	190	1,270	60
P. A. Woodward	J. H. Rossmore	None	136	25	2,168	61
C. V. Blade	A. F. Newquist	200	87	150	773	62
A. L. Whitney	Chas. Shewis	300	810	73	3,083	63
R. F. Paul	E. C. Gibbs	1,500	640	5	5,040	64
W. E. Rieks	W. E. Rieks	200	618	175	2,038	65
G. F. Hunt	Richard Cullinane	220	208	29	179	66
E. E. Edwards	W. H. Bruno	5,000	26,540	21,539	79,274	67
E. E. Kirkendall	G. E. Lietch	None	None	None	None	68
C. E. Housman	G. R. Abrams	360	320	190	2,582	69

\*\*75% of membership fees.

\*\*\*Dissolved August 25, 1922.

\*\*\*No business transacted—no election of officers.

\*\*\*No business transacted.

## BUILDING AND LOAN ASSOCIATIONS

## BUILDING AND LOAN ASSOCIATIONS

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TABLE NO. 2—RECEIPTS DURING YEAR

## DIVIDED AS TO SOURCE

Name and Location	Cash on Hand at Beginning of Year	From Dues Installment Stock	From Full Paid Stock	From Interest	From Fines
Total all associations.	\$418,801.65	\$7,953,077.30	\$952,356.29	\$1,613,865.35	\$ 4,719.22
Akron Domestic Loan B. & L. Assn., Akron	308.20	10,564.75		1,439.55	120.80
Albion B. & L. Assn., Albion	620.88	5,724.00		2,044.91	
Alton B. & L. Assn., Alton	5.63	6,472.00		2,125.38	3.25
Ames B. & L. Assn., Ames	1,756.82	130,478.66		6,256.87	
Atkins Loan & Bldg. Assn., Atkins	153.34	421.80		46,708.41	
Bohemian Sav. & Loan Assn., Cedar Rapids	25,158.51	273,537.40	10,800.00	1,590.28	
Cedar Falls B. & L. Assn., Cedar Falls	720.98	10,186.60	12,645.00	11,366.47	7.15
Cedar Rapids B. & L. Assn., Cedar Rapids	4,379.16	20,192.00		115,558.84	
Cedar Valley B. & L. Assn., Cedar Falls	4,585.50	972,850.41	14,700.00	17,819.64	
Centerville B. & L. Assn., Centerville	6,363.18	84,654.35		652.22	
Charles City B. & L. Assn., Charles City	215.97	3,114.10		2,941.61	60
Clinton Home Sav. & L. Assn., Clinton	252.23	19,461.04		1,503.00	
Council Bluffs M. B. & L. Assn., Council Bluffs	520.30	12,522.43	700.00	52,805.35	
Davenport L. B. & S. Assn., Davenport	21,246.32	382,177.28	80,050.00	3,208.95	165.08
Des Moines B. & L. Assn., Des Moines	1,129.15	13,502.00		2,374.44	20.20
Des Moines B. & L. Assn., Des Moines	2,208.02	7,102.80		2,386.38	
Emmettsburg B. & L. Assn., Emmetsburg	12,950.99	340,208.01	99.32	44,791.77	
Euclid B. & L. Assn., Euclid	12,562.49	253,634.01		4,431.18	
Fort Dodge B. & L. Assn., Fort Dodge	2,845.05	19,794.54		3,088.08	20.68
Germania B. & L. Assn., Cedar Falls	1,065.73	65.00	40,600.00	14,031.25	16.21
Hausman B. & L. Assn., Hausman	152.36	12,297.59	50,000.00	6,528.89	
Hausman B. & L. Assn., Hausman	665.84	55,538.23		1,897.88	
Hausman B. & L. Assn., Hausman	3,660.62	11,681.67		9,655.15	
Hausman B. & L. Assn., Hausman	1,617.87	5,583.00		14,271.74	
Hausman B. & L. Assn., Hausman	3,215.06	18,092.98	31,700.00	7,425.78	13.95
Hausman B. & L. Assn., Hausman	2,342.66	91,173.01		16,728.21	
Hausman B. & L. Assn., Hausman	510.43	19,010.54	7,600.00	97,591.33	3.80
Hausman B. & L. Assn., Hausman	10,387.69	41,450.31		546.94	7.32
Hausman B. & L. Assn., Hausman	41,422.39	430,645.72		4,500.00	
Hausman B. & L. Assn., Hausman	91.99	2,358.43	45,000.00	1,669.64	
Hausman B. & L. Assn., Hausman	862.63	10,170.64		1,665.00	
Hausman B. & L. Assn., Hausman	520.05	41,543.34		4,507.62	
Hausman B. & L. Assn., Hausman	7,954.59	8,954.00		25,162.44	20.97
Hausman B. & L. Assn., Hausman	3,768.20	17,836.00		13,834.42	
Hausman B. & L. Assn., Hausman	541.80	55,756.95		4,232.35	143.65
Hausman B. & L. Assn., Hausman	447.35	6,253.00		1,182.92	17.18
Hausman B. & L. Assn., Hausman	79.01	38,428.41	8,000.00	5,461.72	214.80
Hausman B. & L. Assn., Hausman	1,661.10	35,143.64		11,304.31	98.75
Hausman B. & L. Assn., Hausman	14,166.27	14,201.91	11,100.00	5,552.55	48.11
Hausman B. & L. Assn., Hausman	8,369.83	122,247.00	287,150.00	8,655.28	2,010.89
Hausman B. & L. Assn., Hausman	1,814.94	60,280.00		5,822.17	
Hausman B. & L. Assn., Hausman	1,023.41	4,006.17	10,395.83	1,005.00	
Hausman B. & L. Assn., Hausman	200.72	18,043.90		3,000.00	
Hausman B. & L. Assn., Hausman	4,713.26	157,757.27	400.00	4,405.10	33.65
Hausman B. & L. Assn., Hausman	1,098.08	12,474.35	1,000.00	22,965.40	
Hausman B. & L. Assn., Hausman	10,344.87	123,190.65		4,937.67	59.84
Hausman B. & L. Assn., Hausman	1,190.94	11,560.00	3,200.00	5,058.00	
Hausman B. & L. Assn., Hausman	26.97	7,358.75	100.00	28,104.66	504.06
Hausman B. & L. Assn., Hausman	1,013.20	85,564.00	20,800.00	17,687.25	171.84
Hausman B. & L. Assn., Hausman	11,101.72	63,043.00	35,047.51	26,151.21	693.91
Hausman B. & L. Assn., Hausman	2,562.33	39,372.00		143,211.00	
Hausman B. & L. Assn., Hausman	11,209.43	63,043.00		278,730.39	
Hausman B. & L. Assn., Hausman	87,636.40	601,265.62		120.35	
Hausman B. & L. Assn., Hausman	6,015.00	1,865,743.22	197,243.63	18,355.39	50.66
Hausman B. & L. Assn., Hausman	204.22	494.75		2,412.75	
Hausman B. & L. Assn., Hausman	2,583.33	39,232.50	19,900.00	3,522.71	
Hausman B. & L. Assn., Hausman	5,138.10	12,432.40		2,262.99	17.47
Hausman B. & L. Assn., Hausman	1,221.23	19,283.00		2,191.70	
Hausman B. & L. Assn., Hausman	173.88	12,665.00	1,000.00	5,357.63	236.40
Hausman B. & L. Assn., Hausman	1,167.04	8,341.80	300.00	4,686.75	21.60
Hausman B. & L. Assn., Hausman	13.00	19,049.50	2,010.00	675.18	
Hausman B. & L. Assn., Hausman	5,085.93	43,179.20	1,000.00		
Hausman B. & L. Assn., Hausman	960.19	15,318.00			
Hausman B. & L. Assn., Hausman	495.02	1,275.07			
Hausman B. & L. Assn., Hausman	83,982.67	1,046,391.72	26,350.00	285,512.67	
Hausman B. & L. Assn., Hausman	4,123.45	45,032.74		8,362.27	

From Membership and Transfer	From Loans Repaid	From Taxes and Insurance Paid	From Sale of Real Estate	From Expense Fund	From Bills Payable	From Profits on Withdrawals	From Miscellaneous Receipts	Total Receipts for Year	Number
\$14,815.14	\$1,301,324.61	\$11,232.59	\$9,794.31	\$848.99	\$604,304.23	\$1,261.90	\$136,624.77	\$14,823,024.35	
131.50	2,065.00				2,000.00	11.50	117.20	16,838.50	1
143.50	2,986.00				4,550.00			16,469.29	2
62.50					3,700.00			17,168.76	3
					10,700.00			149,203.30	4
							1.01	1,645.69	5
382.20	125,325.30							871,211.62	6
30.55	864.00							24,182.41	7
15.00	14,500.00	100.00	2,096.51			26.66	23,469.47	88,708.32	8
3,285.35	303,871.75	69.20					3,000.00	1,401,121.05	9
352.77	34,320.00	347.48					18.00	179,262.06	10
42.00					20,500.00		35.64	4,585.03	11
25.00	3,775.54	1.34	344.95				16,170.00	42,165.31	12
1.75	672.57			16.00			1,26.46	5,143.13	13
150.61	17,171.71					219.41	33.37	33,576.12	14
622.35	95,452.71	688.39					3,567.79	634,700.39	15
4.50	17,800.00				1,700.00		3,000.00	40,976.58	16
100.50	4,700.00							18,211.96	17
689.20	167,484.97				23,000.00		1,177.25	512,936.76	18
416.35	9,000.00	622.66			25,000.00		9,958.34	181,700.79	19
								38,487.32	20
862.00	27.00							1,130.73	21
466.25	424.56					2.33	44.00	57,094.44	22
	23,725.00	37.55			30,300.00		28.50	134,338.49	23
	2,359.00						8,410.27	53,374.40	24
80.00	8,360.00				250.00			11,738.25	25
2,391.00	18,860.00				3,500.00		920.00	167,067.41	26
	25,000.00				4,500.00	70.53	55.38	53,388.63	27
	19,375.00	12.40			12,000.00		4,610.18	117,580.29	28
75.00	211,875.79	2,412.61					2,789.44	786,916.08	29
35.75					10,200.00	7.36	5.38	13,453.37	30
894.80	2,000.00			460.10	3,100.00		90.50	22,545.16	31
19.50	5,500.00				18,650.00			116,112.43	32
15.00	2,500.00					80.64	2,083.80	24,112.50	33
340.41	23,484.02				1,351.87		33,319.22	53,319.22	34
714.00	46,859.50	332.51			51,065.15		3,031.66	183,564.01	35
12.00	826.00				202.15		282.15	15,315.36	36
465.75	61,275.00	129.53			56,600.00		2,071.43	168,121.55	37
11.75					11,500.00			62,692.47	38
188.00	18,500.00				5,000.00			66,329.08	39
182.00	161.00						402.00	101,368.32	40
69.80	71,800.00				4,800.00		264.33	150,492.15	41
5.00	4,215.14	27.15				12		25,925.37	42
18.00	7,065.00	41.83				301.32	37.26	34,411.42	43
69,791.21	8,200.00					92.89		280,587.69	44
130.10								7,941.88	45
1.00	38,023.87							109,825.79	46
3.00	5,750.00	24.87					8.00	20,734.32	47
	9,040.36	9.05			11,500.00		32.10	59.07	48
1,079.50	52,800.00							35,053.00	49
								201,013.94	50
	41,093.25	25.59	524.00		27,680.68		2,733.37	186,102.82	51
37.50	69,000.00	702.88	1,451.53				18,712.34	100,968.32	52
	222,203.07	2,653.79	4,071.31	281.00	2,701.83		149.25	1,030,184.55	53
	544,028.78	451.64	1,066.79		240,000.00		5,744.11	3,109,029.56	54
	5,722.00							6,541.52	55
3.50	29,795.00	5.00					40.61	110,267.19	56
48.76								35,053.00	57
	10,150.00							34,186.94	58
25.25							61.79	16,188.61	59
12.60	578.00						32.23	12,633.04	60
	9,045.00				6,807.75		178.60	42,524.11	61
143.81	26,880.90	340.37				7.40	487.50	92,785.54	62
135.00	8,500.00				8,000.00			32,841.54	63
		7.92			700.00			3,153.19	64
	455,202.61	2,267.3						1,918,892.78	65
19.50								87,534.96	66

\*Disolved August 25, 1922.

\*\*No business transacted during year.



TABLE NO. 3—DISBURSEMENTS DURING YEAR

Number	Name and Location	Loans on Real Estate	Loans on Stock	Installment and Matured Stock Withdrawn	Full Paid Stock Withdrawn
	Total all associations	\$6,758,576.17	\$519,495.95	\$5,433,605.02	\$453,008.72
1	Akron Domestic Local B. & L. Assn., Akron	11,000.00	990.00	3,784.75	
2	Albana B. & L. Assn., Albana	10,500.00	200.00	2,555.00	
3	Alton B. & L. Assn., Alton	4,400.00		2,958.00	
4	Ames B. & L. Assn., Ames	115,600.00		23,455.65	
5	Atkins Loan & Bldg. Assn., Atkins	419.91			
6	Bohemian Sav. & Loan Assn., Cedar Rapids	212,683.38		242,700.52	
7	Burlington B. & L. Assn., Burlington	15,917.57	250.00	4,049.07	1,500.00
8	Cedar Falls B. & L. Assn., Cedar Falls	28,000.00		21,862.50	1,045.00
9	Cedar Rapids B. & L. Assn., Cedar Rapids	608,939.73	55,251.09	516,214.47	1,385.82
10	Cedar Valley B. & L. Assn., Cedar Falls	69,450.00	5,030.00	34,097.92	9,300.00
11	Centerville B. & L. Assn., Centerville	3,700.00		476.00	
12	Charles City B. & L. Assn., Charles City	20,960.80	2,345.00	7,640.14	
13	Clear Lake B. & L. Assn., Clear Lake			3,588.85	357.00
14	Clinton Home Sav. & L. Assn., Clinton	22,000.00		385.66	
15	Council Bluffs M. B. & L. Assn., Council Bluffs	294,231.08	11,773.79	218,274.09	42,550.00
16	Davenport L. B. & S. Assn., Davenport	15,300.00	1,000.00	6,600.00	3,351.00
17	Decorah B. & L. Assn., Decorah	5,600.00		8,744.77	92.00
18	Des Moines B. & L. Assn., Des Moines	243,880.94	19,437.00	208,879.82	
19	Dubuque B. & L. Assn., Dubuque	231,283.07	13,942.64	163,244.24	6,700.00
20	Emmettsburg B. & L. Assn., Emmetsburg	5,500.00		15,340.27	
21	Fidelity B. & L. Assn., Mason City			569.00	
22	Fort Dodge B. & L. Assn., Fort Dodge	49,750.58		892.62	3,700.00
23	Fort Madison B. & L. Assn., Fort Madison	87,073.62	1,100.00	30,599.92	18,800.00
24	Germania B. & L. Assn., Cedar Falls	15,300.00	13,900.00	1,335.00	
25	Home B. & L. Assn., Davenport			3,450.00	
26	Home B. & L. Assn., Esthlin	33,785.00			
27	Home B. & L. Assn., Fort Dodge	96,100.00	9,001.00	31,073.78	9,500.00
28	Home B. & L. Assn., Marion	24,225.00		22,501.25	5,150.00
29	Home B. & L. Assn., Shenandoah	47,800.00	5,700.00	30,087.75	4,700.00
30	Home B. & L. Assn., Waterloo	294,924.81	45,008.38	366,748.87	
31	Hull Bldg. & Loan Assn., Hull	6,000.00		69.00	
32	Iowa Bldg. Loan & Sav. Assn., Des Moines	14,550.00	302.50	1,059.56	1,500.00
33	Iowa City L. & Invest. Assn., Iowa City	67,850.00		11,886.18	1,400.00
34	Jefferson B. & L. Assn., Jefferson	1,150.00		17,080.00	
35	Jefferson County B. & L. Assn., Fairfield	34,054.31		3,923.03	
36	Kokuk L. & B. Assn., Kokuk	98,702.15		22,923.20	
37	LaPorte B. & L. Assn., LaPorte City	8,290.00		329.50	
38	Lee County L. & B. Assn., Keokuk	39,075.30		21,851.94	
39	Linn County L. & B. Assn., Marion	18,675.00		27,738.67	1,000.00
40	McGregor B. & L. Assn., McGregor	8,645.30	443.00	43,416.00	4,400.00
41	Marshalltown Sav. & L. Assn., Marshalltown	240,299.81	29,504.44	25,009.00	228,800.00
42	Mason City B. & L. Assn., Mason City	76,747.47		4,554.35	13,350.00
43	Muscatine B. & L. Assn., Muscatine	10,127.30		5,443.35	5,187.00
44	Mutual B. & L. Assn., Iowa Falls	120,700.00	5,283.29	1,579.80	13,146.00
45	Mutual Home L. & Sav. Assn., Grinnell	87,875.48		6,744.00	5,560.00
46	Mutual Home L. & Sav. Assn., Tama	15,600.00	300.00	168,814.49	1,100.00
47	Newton Home Sav. & L. Assn., Newton	95,137.67		4,564.25	1,000.00
48	Northwestern B. & L. Assn., Inwood	3,700.00		24,844.08	
49	Oelwein B. & L. Assn., Oelwein*	12,823.51	500.00	11,566.00	500.00
50	Okaloosa Home L. & S. Assn., Okaloosa	105,050.00	4,800.00	5,164.20	1,000.00
51	Page County B. & L. Assn., Cherokee			28,004.00	15,500.00
52	Perry Home L. & Sav. Assn., Perry*				
53	Poplar B. & L. Assn., Ottumwa	66,326.90	3,855.00	34,737.07	35,258.90
54	Poplar Mut. B. & L. Assn., Waterloo	64,000.00		73,786.00	
55	Perpetual B. & L. Assn., Waterloo	410,075.79	32,754.60	486,487.13	
56	Perpetual Sav. & L. Assn., Cedar Rapids	1,620,035.00	212,475.59	1,214,617.70	
57	Ponchartraine B. & L. Assn., Ponchartraine	200.00		3,456.50	
58	Red Oak Bldg. & Sav. Assn., Red Oak	44,700.00	4,450.00	28,006.09	23,300.00
59	Sauk Rapids B. & L. Assn., Sauk Rapids	200.00		4,610.00	
60	Spencer Mut. B. & L. Assn., Spencer	19,800.00	2,175.00	11,090.00	
61	Spirit Lake B. & L. Assn., Spirit Lake	12,700.00		2,704.55	100.00
62	Stanton Mut. L. & B. Assn., Stanton	300.00	450.00	3,488.00	5,300.00
63	Storm Lake Sav. & L. Assn., Storm Lake	19,500.00	4,450.00	5,567.81	1,725.00
64	Villanova Mut. L. & S. Assn., Villanova	40,662.56	1,800.00	21,016.80	6,400.00
65	Vinton Sav. L. & B. Assn., Vinton	17,500.00		7,380.00	
66	Waverly Sav. & L. Assn., Waverly			4,455.72	
67	Waterloo B. & L. Assn., Waterloo	855,175.44		863,918.48	
68	West Burlington B. & S. Assn., W. Burlington*				
69	Workingmen B. & L. Assn., Belle Plaine	29,670.00	9,659.56	15,394.68	

CLASSIFIED AS TO PURPOSE

Interest or Profit on Stock Withdrawn	Interest Paid on Stock not Withdrawn	Taxes and Insurance Paid	Bills Payable	Interest on Borrowed Money	Salaries of Officers and Employees	All Other Disbursements	Cash on Hand at Close of Year	Total Disbursements	Number
\$167,183.39	\$202,613.59	\$21,764.20	\$444,632.33	\$21,013.34	\$98,662.96	\$174,480.33	\$328,987.35	\$14,829,024.35	1
534.62		19.00	2,290.92		110.00	117.88	301.25	16,838.50	2
275.76			3,550.00		100.00	89.60	405.77	16,499.29	3
1,138.31			5,000.00		78.63	1,585.38	159.82	12,368.46	4
	548.94	8.00	200.00	248.85	500.00	400.41	3,995.43	149,203.36	5
				77.42			391.42	1,945.09	6
81.43	511.77	6.55			2,263.00	467.46	13,097.26	471,211.62	7
11,850.49	58.84				500.00	119.62	7,460.20	8,960.20	8
101,284.87					7,151.43	10,975.17	5,888.47	1,407,121.91	9
		225.97	33,000.00	1,620.39	400.00	340.77	5,797.01	170,262.00	10
16.76	36.19	5.08	10,477.54			73.34	319.83	4,585.93	11
276.73	609.56	162.32			360.00	129.50	42,163.24	42,163.24	12
42.29	3,145.11	104.30	874.00		90.00	6.00	287.40	5,143.13	13
19,049.04					1,221.46	648.62	5,196.97	33,576.12	14
2,782.50			3,400.00	331.50	4,310.00	4,114.55	40,397.84	634,700.20	15
92.00			1,700.00	18.48	967.00	5,501.33	1,743.45	40,976.98	16
			23,000.00	228.00	30.00	1,546.81	1,546.81	18,211.96	17
12,168.90		396.60	25,000.00		3,900.00	3,824.89	9,786.11	512,936.76	18
			10,012.80		3,596.00	2,870.61	22,408.73	481,700.79	19
51.62				451.32	124.94	4,667.79	36,487.12	36,487.12	20
	959.76				162.96	356.15	1,330.75	1,330.75	21
	7,941.53	123.12	24,000.00	1,004.40	481.95	871.51	57,094.94	57,094.94	22
998.80			800.00	442.92	1,800.00	806.51	1,089.39	154,338.40	23
			3,850.00	145.55	425.00	40.81	10,432.67	53,376.40	24
	4,067.12				400.00	39.15	1,975.25	11,738.75	25
	3,476.73	236.62	3,500.00	62.02	18.00	3,433.07	41,303.19	41,303.19	26
	2,610.62		4,900.00	1,403.76	2,066.19	9,036.07	63,067.41	63,067.41	27
11,149.29	1,406.85		3,700.00	1,315.37	227.42	1,734.66	16,386.63	16,386.63	28
9,081.62		4,975.08		204.47	1,124.00	290.60	4,524.36	112,366.20	29
			7,075.00	204.47	4,500.00	2,546.07	58,533.25	786,916.08	30
	384.79	130.51	1,800.00	6.54		96.13	8.77	13,453.37	31
2,425.45	4,606.47		20,650.00	288.89	90.00	1,829.54	832.72	22,446.10	32
12,421.03		458.33			210.00	89.73	9,931.26	116,912.43	33
	2,957.50		5,351.87	1,182.42	284.70	134.69	2,579.42	24,112.59	34
14,374.57		168.94	46,263.08		600.00	120.47	5,129.62	53,319.22	35
			3,845.95	561.68	1,563.14	1,485.00	36.97	183,564.01	36
	5,671.43		60,849.09		180.00	29.20	2,338.93	15,515.36	37
	369.24	286.75	8,000.00		1,583.49	588.06	9,022.50	168,121.55	38
4,554.35	15,200.95	31.50	5,000.00	55.40	300.00	45.43	661.94	62,692.47	39
5,443.35					240.00	29.29	3,170.10	56,320.00	40
1,296.35			4,800.00	187.00	2,407.00	3,390.93	14,080.37	561,398.33	41
1,443.46	704.14				1,200.00	228.75	2,343.38	150,922.15	42
1,511.78	360.60	127.17	500.00	62.66	720.00	83.35	2,069.49	25,925.37	43
1,509.44				14.67	682.00	228.90	2,846.15	34,411.42	44
	150.00				2,991.01	1,485.82	16,411.45	280,567.09	45
	9,512.75				200.00	20.10	1,361.84	27,944.46	46
4,934.82	368.12	28.49	2,000.80		1,820.00	900.54	11,410.75	193,625.79	47
					250.00	89.50	3,206.50	26,734.32	48
						59.07		59.07	49
		9.05	9,800.00	2,291.19	1,573.36	376.89	522.45	35,000.45	50
744.67	3,816.33	19.49			1,200.00	151.83	11,727.62	201,013.94	51
			169.94		2,139.10	36,506.49	1,603.51	189,102.82	52
8,791.92	17,788.50		315.04		5,981.64	17,504.72	17,504.72	17,504.72	53
		8,757.84	3,503.87		6,834.26	17,063.34	69,616.96	1,036,184.49	54
		1,936.09	80,000.00	3,076.20	11,263.00	14,094.11	11,497.27	1,169,025.56	55
		34.38			60.00			784.64	56
	5,392.50				1,870.19	296.48	1,419.02	110,367.19	57
124.60					400.00	48.19	8,473.00	20,052.00	58
155.21					300.00	23.95	642.88	34,186.94	59
69.30	100.00					141.69	373.16	16,188.61	60
1,477.94								1,290.47	61
	134.38		6,807.75	27.91	300.00	33.15	420.78	42,534.11	62
4,765.41	5,163.97	558.31			1,061.00	9,008.53	1,708.96	82,785.54	63
2,398.45			3,085.66		200.00	53.64	2,295.79	32,841.54	64
		7.92	1,150.00		220.00	40.05	279.50	3,153.19	65
22,550.00	3,261.55	4,109.79			14,366.00	49,965.14	95,786.38	1,918,862.78	66
					375.00	76.25	2,451.47	57,534.96	67

\*Dissolved August 25, 1922.

\*\*No business transacted during year.



TABLE NO. 4—ASSETS OF ASSOCIATIONS

Number	Name and Location	Loans on Real Estate	Loans on Stock Pledged	Interest Earned and Unpaid
	Total all associations.	\$23,586,216.44	\$ 261,555.13	\$ 115,348.74
1	Akron Domestic Local B. & L. Assn., Akron	21,500.00	605.00	32.30
2	Algonia B. & L. Assn., Algonia	33,000.00	200.00	
3	Alton B. & L. Assn., Alton	26,300.00		
4	Ames B. & L. Assn., Ames	135,050.00		
5	Atkins Loan & Bldg. Assn., Atkins	10,725.53		
6	Bohemian Sav. & L. Assn., Cedar Rapids	809,110.00		
7	Burlington B. & L. Assn., Burlington	31,417.57	250.00	720.35
8	Cedar Falls B. & L. Assn., Cedar Falls	129,425.00		240.73
9	Cedar Rapids B. & L. Assn., Cedar Rapids	1,855,616.44	9,756.10	
10	Cedar Valley B. & L. Assn., Cedar Falls	254,000.00	3,114.00	1,502.44
11	Centerville B. & L. Assn., Centerville	10,500.00		
12	Charles City B. & L. Assn., Charles City	51,623.84	2,425.00	298.58
13	Clear Lake B. & L. Assn., Clear Lake	13,500.00		
14	Clinton Home Sav. Assn., Clinton	38,573.01		
15	Council Bluffs M. B. & L. Assn., Council Bluffs	854,835.57	7,204.08	
16	Davenport L. B. & S. Assn., Davenport	79,865.00	2,765.00	529.25
17	Decorah B. & L. Assn., Decorah	34,500.00		
18	Des Moines B. L. & S. Assn., Des Moines	490,800.00	9,977.00	
19	Dubuque B. & L. Assn., Dubuque	750,278.43	8,851.00	5,899.84
20	Emmettsburg B. & L. Assn., Emmettsburg	62,200.00		886.72
21	Fidelity B. & L. Assn., Mason City			
22	Fort Dodge B. & L. Assn., Fort Dodge	55,245.18		388.87
23	Fort Madison B. & L. Assn., Fort Madison	249,765.32	2,442.41	2,365.55
24	Germania B. L. & S. Assn., Cedar Falls	73,109.00	8,125.00	
25	Home B. L. & S. Assn., Davenport	33,050.00	1,300.00	1,063.70
26	Home B. & L. Assn., Echerville	128,025.00		
27	Home B. & L. Assn., Fort Dodge	227,350.00	3,510.00	
28	Home B. & L. Assn., Marion	107,067.92		1,763.23
29	Home B. & L. Assn., Shenandoah	220,000.00	5,420.00	
30	Home B. & L. Assn., Waterloo	1,258,368.25	36,279.26	
31	Hull Bldg. Loan Assn., Hull	10,000.00		
32	Iowa Bldg. Loan & Sav. Assn., Des Moines	12,550.00	362.50	53.86
33	Iowa City L. & Invest. Assn., Iowa City	109,800.00		
34	Jefferson B. & L. Assn., Jefferson	35,441.41	950.00	
35	Jefferson County B. & L. Assn., Fairfield	89,770.29		1,411.01
36	Kerkuk L. & B. Assn., Kerkuk	392,754.63		
37	LaPorte B. & L. Assn., LaPorte City	45,100.00		
38	Lee County L. & B. Assn., Kerkuk	334,711.40		
39	Linn County B. & L. Assn., Marion	88,775.00		
40	McGregor B. & L. Assn., McGregor	37,502.00	343.00	
41	Marshalltown Sav. & L. Assn., Marshalltown	768,743.29	39,130.94	
42	Mason City B. & L. Assn., Mason City	146,289.23	3,868.33	
43	Maurine B. & L. Assn., Maurine	140,000.00	2,866.96	
44	Mutual B. & L. Assn., Iowa Falls	109,550.00	8,231.75	
45	Mutual Home L. & Sav. Assn., Grinnell	827,019.78		
46	Mutual Home L. & Sav. Assn., Tama	67,400.00	700.00	1,311.22
47	Newton Home L. & Sav. Assn., Newton	337,494.69		
48	Northwestern B. & L. Assn., Inwood	72,150.00		1,383.01
49	Olwein B. & L. Assn., Olwein*		500.00	
50	Okaloosa Home L. & S. Assn., Okaloosa	71,055.91		529.45
51	Page County B. & L. Assn., Clarinda	379,175.00	6,150.00	865.97
52	Perry Home L. & Sav. Assn., Perry*			
53	Popple B. & S. Assn., Ottumwa	233,842.00	8,489.97	877.08
54	Popple Mut. B. & L. Assn., Waterloo	504,250.00	1,200.00	2,028.43
55	Perpetual B. & L. Assn., Waterloo	1,188,426.63	22,428.11	21,168.36
56	Perpetual Sav. & L. Assn., Cedar Rapids	4,678,184.97	91,912.94	
57	Poehontas B. & L. Assn., Poehontas	82.00		
58	Red Oak Bldg. & Sav. Assn., Red Oak	243,475.00	5,880.00	2,244.17
59	Sanborn B. & L. Assn., Sanborn	27,150.00		
60	Spencer Mut. B. & L. Assn., Spencer	49,150.00	2,135.00	
61	Spirit Lake B. & L. Assn., Spirit Lake	34,500.00		
62	Stanton Mut. L. & B. Assn., Stanton	30,950.00	1,125.00	379.56
63	Storm Lake Sav. & L. Assn., Storm Lake	63,050.00	11,328.00	
64	Village Mut. L. & B. Assn., Villisca	208,564.77	1,550.00	1,825.02
65	Vinton Sav. L. & B. Assn., Vinton	71,200.00	400.00	478.50
66	Waverly Sav. & L. Assn., Waverly	8,100.00		
67	Waterloo B. & L. Assn., Waterloo	3,444,353.50	55,150.94	60,366.75
68	West Burlington B. & L. Assn., W. Burlington*			
69	Workmen's B. & L. Assn., Belle Plaine	136,250.00	1,366.13	

\*Dissolved August 25, 1922.

\*\*No business transacted during year.

CLASSIFIED AS TO CHARACTER

Real Estate Acquired	Due for Insurance and Taxes	Installments Due and Unpaid	Real Estate Contracts	Furniture and Fixtures	Miscellaneous	Cash on Hand	Total Assets	Number
\$ 97,737.86	\$ 29,805.78	\$ 25,801.90	\$ 8,726.09	\$ 12,516.74	\$ 93,150.46	\$328,987.35	\$ 2,650,835.49	
					3.00	301.25	22,442.45	1
					62.05	438.71	33,700.76	2
						78,459.82	78,459.82	3
						3,995.45	139,045.45	4
					136.18	391.42	11,261.33	5
					6,000.00	13,097.26	828,207.26	6
						1,746.50	34,143.42	7
						2,835.38	148,850.35	8
						5,888.47	1,873,761.84	9
						5,797.01	294,703.18	10
						319.88	10,819.83	11
						24.34	24,746.30	12
						287.40	15,661.00	13
						5,196.97	87,243.49	14
						40,397.84	907,501.84	15
						2,459.03	87,361.73	16
						1,546.81	36,045.81	17
						9,786.11	480,564.11	18
						22,498.73	831,271.84	19
						4,457.79	97,844.31	20
						356.15	356.15	21
						871.51	66,503.96	22
						1,089.39	256,108.19	23
						10,432.77	94,732.77	24
						1,975.25	38,732.70	25
						18.00	132,076.07	26
						9,036.07	241,078.03	27
						1,734.30	119,814.72	28
						4,324.38	239,992.37	29
						58,532.25	1,442,844.56	30
						8.77	10,008.77	31
						832.72	14,364.59	32
						9,931.26	119,731.26	33
						2,579.42	51,013.97	34
						5,129.02	99,438.76	35
						36.97	394,322.46	36
						2,358.93	47,566.36	37
						9,022.59	345,041.59	38
						193.25	89,630.19	39
						3,170.10	41,015.10	40
						14,080.37	823,080.10	41
						688.22	168,137.36	42
						2,059.40	76,392.75	43
						4,628.52	130,027.90	44
						16,411.45	860,884.82	45
						1,261.84	70,798.00	46
						11,410.75	349,011.47	47
						3,208.59	78,432.29	48
								49
						321.45	73,263.09	50
						11,727.62	402,331.72	51
								52
						1,603.51	268,829.13	53
						17,544.72	349,729.29	54
						5,800.00	1,933,743.72	55
						11,497.27	4,692,436.78	56
						784.64	1,634.94	57
						455.75	233,687.36	58
						8,473.00	35,623.00	59
						642.08	81,917.08	60
						373.16	35,285.16	61
						1,200.47	33,680.03	62
						90.00	74,895.78	63
						1,133.88	215,698.45	64
						64.10	75,032.89	65
						275.50	8,379.50	66
						1,072.28	3,660,408.30	67
								68
						2,451.47	140,057.60	69



TABLE NO. 5—LIABILITIES OF ASSOCIATIONS

Number	Name and Location	Paid in on Installment Stock	Full Paid Stock	Install- ments Paid in Advance	Interest Paid in Advance
Total all associations.		\$21,249,307.43	\$ 1,583,615.88	\$19,771.74	\$407.43
1	Akron Dometic Local B. & L. Assn., Akron	18,065.50		252.30	
2	Albion B. & L. Assn., Albion	22,500.00			
3	Alton B. & L. Assn., Alton	20,250.00		15.00	
4	Anson B. & L. Assn., Anson	133,053.06			
5	Atkins Loan & Bldg. Assn., Atkins	7,358.28			
6	Bohemian Sav. & Loan Assn., Cedar Rapids	783,592.64			
7	Burlington B. & L. Assn., Burlington	14,730.83	17,900.00		
8	Cedar Falls B. & L. Assn., Cedar Falls	98,652.25	18,200.00		
9	Cedar Rapids B. & L. Assn., Cedar Rapids	1,851,639.70			
10	Cedar Valley B. & L. Assn., Cedar Falls	243,041.64	19,400.00		
11	Centerville B. & L. Assn., Centerville	9,368.20			
12	Charles City B. & L. Assn., Charles City	48,091.01			
13	Clear Lake B. & L. Assn., Clear Lake	8,607.14	6,880.65		
14	Clinton Home Sav. & L. Assn., Clinton	31,810.48	50,000.00		
15	Council Bluffs M. B. & L. Assn., Council Bluffs	600,053.02	215,650.00		
16	Davenport L. B. & S. Assn., Davenport	87,314.48		40.00	7.25
17	Decorah B. & L. Assn., Decorah	35,746.80			
18	Des Moines B. L. & S. Assn., Des Moines	444,179.63			
19	DeSoto B. & L. Assn., DeSoto	771,733.75	31,792.88		54.66
20	Emmettsburg B. & L. Assn., Emmetsburg	66,744.57			
21	Fidelity B. & L. Assn., Mason City	65.00			
22	Fort Dodge B. & L. Assn., Fort Dodge	18,937.59	45,030.00		
23	Fort Madison B. & L. Assn., Fort Madison	70,416.88	126,600.00		
24	Gerritsburg B. L. & S. Assn., Cedar Falls	61,189.50	9,800.00		
25	Homer B. & L. Assn., Davenport	35,000.20		32.50	
26	Homer B. & L. Assn., Estherville	77,215.23	47,500.00		
27	Homer B. & L. Assn., Fort Dodge	173,580.21	63,700.00		
28	Homer B. & L. Assn., Marion	48,162.32	45,400.00	1,718.00	33.37
29	Homer B. & L. Assn., Shenandoah	149,864.11	24,500.00		
30	Homer B. & L. Assn., Waterloo	1,430,062.17			
31	Full Bldg. & Loan Assn., Hull	3,068.00		6.43	
32	Iowa Bldg. Loan & Sav. Assn., Des Moines	9,969.58	3,000.00		
33	Iowa City L. & Invest. Assn., Iowa City	95,396.60	63,500.00		
34	Jefferson B. & L. Assn., Jefferson	32,965.00	13,700.00		
35	Jefferson County B. & L. Assn., Fairfield	39,983.41	42,250.00		
36	Keokuk L. & B. Assn., Keokuk	219,829.75			
37	La Porte B. & L. Assn., La Porte	30,216.00			
38	Lee County L. & B. Assn., Keokuk	174,961.70			
39	Lee County B. & L. Assn., Marion	57,607.74	27,500.00		
40	McGregor B. & L. Assn., McGregor	26,839.00	7,200.00		
41	Marshalltown B. & L. Assn., Marshalltown	41,520.08	303,800.00		
42	Mason City B. & L. Assn., Mason City	149,427.00		905.00	31.43
43	Mercantile B. & L. Assn., Mountaineer	33,615.18	4,628.32	15,809.18	
44	Mutual B. & L. Assn., Iowa Falls	90,101.25			
45	Mutual Home L. & Sav. Assn., Grinnell	749,349.17	30,850.00		
46	Mutual Home L. & Sav. Assn., Tama	51,672.95	2,500.00	130.65	107.39
47	Newton Home Sav. & L. Assn., Newton	342,267.57			
48	Northwestern B. & L. Assn., Inwood	54,813.00	7,600.00	20.00	6.70
49	Osceola B. & L. Assn., Osceola	25,018.87	11,300.00		
50	Osceola Home L. & Sav. Assn., Osceola	268,260.00	64,500.00	244.98	4.62
51	Perry Home L. & Sav. Assn., Perry		87,813.33		
52	Perry B. & S. Assn., Ottumwa	118,050.20		212.00	84.32
53	Rockwell B. & L. Assn., Waterloo	271,950.37		19.00	5.06
54	Rockwell B. & L. Assn., Waterloo	1,929,611.21			
55	Rockwell Sav. & L. Assn., Cedar Rapids	4,479,744.46			
56	Rockwell Sav. & L. Assn., Pocahontas	1,028.00			
57	Rockwell Bldg. & Sav. Assn., Red Oak	133,289.00	87,200.00		5.20
58	Sanders B. & L. Assn., Sanborn	35,623.00			
59	Spencer Mut. B. & L. Assn., Spencer	45,840.00			
60	Spirit Lake B. & L. Assn., Spirit Lake	31,880.53	1,900.00		
61	Stanton Mut. L. & B. Assn., Waterloo	27,838.00			
62	Storm Lake Sav. & L. Assn., Storm Lake	59,555.50	2,925.00	25.00	
63	Union Mut. L. & B. Assn., Villisca	120,938.40	70,600.00	254.00	4.18
64	Vinton Sav. L. & B. Assn., Vinton	59,067.00		88.50	43.25
65	Waverly Sav. & L. Assn., Waverly	7,700.32			
66	Waterloo B. & L. Assn., Waterloo	3,602,805.33	27,135.00		
67	West Burlington B. & S. Assn., W. Burlington				
68	Workington's B. & L. Assn., Belle Plaine	135,630.17			

\*Dissolved August 25, 1922.

\*\*No business transacted during year.

DIVIDED AS TO FUNDS AND STOCK

Income- Share Loans	Profits Divided	Profits Undivided	Expense Fund	Surplus in Contingent Fund	Bills Payable	Miscellaneous Liabilities	Total Liabilities	Number
\$ 60,637.86	\$554,386.37	\$440,728.28	\$2,777.72	\$167,947.06	\$560,375.33	\$ 19,099.30	\$ 24,650,853.49	
	1,786.21			308.34	2,000.00		22,442.45	1
	2,713.32				6,950.00	412.44	33,700.76	2
		1,125.00			2,000.00		26,450.82	3
		4,061.50			1,700.00		120,045.45	4
		292.26					11,261.53	5
	1,747.57	455.68			1,700.00		828,207.26	6
		813.91					34,143.42	7
		515.72			267.52		148,830.25	8
		30,526.76	1,471.24		7,500.00		1,875,781.34	9
		16,621.64	1,248.44			613.10	264,703.18	10
			400.00				10,819.83	11
	86.30	1,180.43	271.20		5,800.00	115.27	54,746.50	12
		683.72				1.75	15,661.00	13
				71.46			87,243.49	14
		80,233.17	1,311.90		5,432.01		907,591.84	15
					10,000.00	159.75	87,361.73	16
			91		300.00		26,045.81	17
	14,366.33	29,718.75			1,300.00		480,564.11	18
		6,670.05			11,000.00	10,000.00	831,271.34	19
						1,069.94	67,844.31	20
				291.15			536.15	21
		1,331.58	173.69		31.10		66,503.96	22
		23,314.43			5,965.38	29,600.00	256,168.19	23
		15,718.67			1,068.69		91,716.77	24
							38,732.70	25
		4,860.84			2,500.00		132,078.07	26
		3,792.42					241,078.63	27
		3,481.08					110,814.72	28
		7,312.31			12,000.00		239,922.37	29
	8,947.02	1,673.87			22,500.00		1,442,844.56	30
						2,161.50	10,008.77	31
					6,770.00		14,254.59	32
					1,300.00		119,731.26	33
					100.00		51,013.97	34
	1,870.28	1,607.13					99,438.76	35
		2,937.50			1,277.85	13,000.00	394,322.46	36
		76,323.57			10,672.40	86,772.74	447,566.36	37
	9,174.14	76.22			7,700.00		345,041.59	38
		57,492.17			7,826.44	104,761.28	89,630.19	39
		1,022.45			3,500.00		41,015.10	40
		6,976.10					823,986.10	41
		100,816.66				1,849.58	1,197,137.89	42
		193.45				1,394.23	76,392.75	43
	16,276.25				69.64	500.00	120,627.90	44
	21,770.23						850,884.83	45
	30,505.45	21.19			34,797.83		70,798.06	46
	45,658.52	93.31			1,174.17		1,349,011.49	47
	15,212.90				6,743.92		78,432.29	48
	15,992.59							49
		1,742.23	2,561.99			34,700.00	75,263.09	50
		59,606.67	1,161.87	1,400.00	1,000.00		402,331.72	51
	916.84	16,963.12	4,880.55		2,663.04	36,018.74	368,829.13	52
			1,253.67				349,729.20	53
			76,814.19				1,933,743.72	54
		929.68			500.00	2,702.83	4,692,436.78	55
		605.64	1,427.22		51,265.10	160,000.00	1,634.54	56
							283,987.36	57
	31,113.17	127.64			1,852.35		35,623.00	58
		5,655.27	22.41		400.00		61,917.68	59
		1,258.39	206.02				35,280.16	60
		5,631.45	10.55			87.73	31,680.01	61
		12,389.78	50				74,895.78	62
		21,238.02	21.24		2,101.15		215,598.45	63
		15,546.45	257.69				75,032.89	64
		438.34	91		294.43		8,279.50	65
	34,573.80	4,394.17				500.00	3,609,408.30	66
								67
							140,907.00	68
	4,124.99	12.44	300.00					69

TABLE NO. 6—TRANSACTIONS IN

Number	Name and Location	Shares in Force		Number of Borrowing Members	Total Number of Shares Held by Them	Average Rate Per Cent Interest on Loans
		At Beginning of Year	At Close of Year			
		Total all associations.				
		459,571	527,492	23,669	242,437	
1	Akron Domestic Loan B. & L. Assn., Akron	689	802	18	217	.08
2	Algonia B. & L. Assn., Algonia	596	594	13	230	.08
3	Alton B. & L. Assn., Alton	485	553	24	263	.07
4	Ames B. & L. Assn., Ames	1,411	3,319	55	1,416	.07
5	Atkins Loan & Bldg. Assn., Atkins	153	153	3	108	.07
6	Bohemian Sav. & Loan Assn., Cedar Rapids	10,430	11,435	313	8,091	.06
7	Burlington B. & L. Assn., Burlington	641	968	24	322	.07
8	Cedar Falls B. & L. Assn., Cedar Falls	3,340	3,500	106	1,295	.075
9	Cedar Rapids B. & L. Assn., Cedar Rapids	32,956	38,598	636	18,570	.072
10	Cedar Valley B. & L. Assn., Cedar Falls	8,445	10,146	139	2,914	.08
11	Centerville B. & L. Assn., Centerville	983	995	8	105	.08
12	Charles City B. & L. Assn., Charles City	2,893	3,000	39	696	.07
13	Clear Lake B. & L. Assn., Clear Lake	325	342	13	135	.08
14	Clinton Home Sav. & L. Assn., Clinton	770	947	72	981	.07
15	Council Bluffs M. B. & L. Assn., Council Bluffs	22,193	28,889	441	13,814	.07
16	Davenport L. B. & S. Assn., Davenport	1,056	1,092	55	438	.06
17	Decorah B. & L. Assn., Decorah	996	1,105	19	375	.07
18	Des Moines B. & L. S. Assn., Des Moines	9,980	15,431	249	5,801	.07
19	Dubuque B. & L. Assn., Dubuque	15,728	17,717	467	9,989	.08
20	Emmettsburg B. & L. Assn., Emmetsburg	1,413	1,798	37	622	.08
21	Fidelity B. & L. Assn., Marion City	7	7	None	None	.08
22	Fort Dodge B. & L. Assn., Fort Dodge	897	2,892	23	540	.08
23	Fort Madison B. & L. Assn., Fort Madison	1,658	2,067	111	1,362	.08
24	Germania B. & L. S. Assn., Cedar Falls	1,823	1,951	56	731	.08
25	Home B. & L. S. Assn., Davenport	905	900	19	349	.06
26	Home B. & L. Assn., Eldersville	3,579	4,077	38	1,423	.08
27	Home B. & L. Assn., Fort Dodge	12,847	9,860	83	9,860	.08
28	Home B. & L. Assn., Marion	1,908	1,944	110	1,043	.08
29	Home B. & L. Assn., Shenandoah	3,542	3,809	172	1,286	.07
30	Home B. & L. Assn., Waterloo	28,675	31,386	477	13,997	.08
31	Hull Bldg. & Loan Assn., Hull	471	1,125	3	100	.09
32	Iowa Bldg. Loan & Sav. Assn., Des Moines	471	1,125	17	165	.07
33	Iowa City L. & Invest. Assn., Iowa City	1,313	2,341	33	316	.07
34	Jefferson B. & L. Assn., Jefferson	742	842	11	183	.08
35	Jefferson County B. & L. Assn., Fairfield	1,304	2,040	47	919	.08
36	Keokuk L. & B. Assn., Keokuk	2,808	3,165	347	1,964	.06
37	LaPorte B. & L. Assn., LaPorte City	937	1,047	46	451	.08
38	Lee County L. & B. Assn., Keokuk	2,405	2,440	315	1,673	.06
39	Leon County B. & L. Assn., Marion	1,638	1,884	75	587	.08
40	McGregor B. & L. Assn., McGregor	1,368	1,368	29	442	.08
41	Marshalltown Sav. & L. Assn., Marshalltown	20,764	24,008	450	9,719	.08
42	Masson City B. & L. Assn., Masson City	5,159	5,083	96	1,310	.08
43	Muscatine B. & L. Assn., Muscatine	1,307	1,359	52	734	.08
44	Mutual B. & L. Assn., Iowa Falls	2,053	2,135	45	996	.08
45	Mutual Home L. & Sav. Assn., Gannett	7,477	8,233	535	8,445	.06
46	Mutual Home L. & Sav. Assn., Tama	1,622	1,778	54	697	.08
47	Newton Home Sav. & L. Assn., Newton	3,568	4,302	130	4,065	.07
48	Northwestern B. & L. Assn., Inwood	2,201	2,085	35	879	.08
49	Oelwein B. & L. Assn., Oelwein					
50	Oaklawn Home L. & S. Assn., Oaklawn	1,801	1,749	38	825	.07
51	Page County B. & L. Assn., Clarinda	8,967	10,615	250	4,126	.08
52	Perry Home L. & Sav. Assn., Perry					
53	Peoples B. & S. Assn., Ottumwa	2,049	2,704	187	1,446	.08
54	Peoples Mut. B. & L. Assn., Waterloo	9,068	9,960	149	3,054	.08
55	Perpetual B. & L. Assn., Waterloo	45,400	53,409	728	18,900	.08
56	Perpetual Sav. & L. Assn., Cedar Rapids	67,551	78,895	1,573	47,781	.07
57	Pocahontas B. & L. S. Assn., Pocahontas	264	80	2	14	.07
58	Red Oak Bldg. & Sav. Assn., Red Oak	8,809	6,072	119	2,812	.07
59	Sanborn B. & L. Assn., Sanborn	803	805	19	271	.08
60	Spencer Mut. B. & L. Assn., Spencer	1,182	1,279	31	603	.08
61	Spirit Lake B. & L. Assn., Spirit Lake	2,283	2,168	19	364	.08
62	Stanton Mut. L. & B. Assn., Stanton	816	773	17	339	.07
63	Storm Lake Sav. & L. B. Assn., Storm Lake	3,026	3,083	32	1,498	.08
64	Villena Mut. L. & B. Assn., Villena	4,875	5,158	155	2,159	.08
65	Vinton Sav. L. & B. Assn., Vinton	1,565	2,638	36	846	.06
66	Waverly Sav. & L. Assn., Waverly	208	179	9	81	.08
67	Waterloo B. & L. Assn., Waterloo	74,273	79,274	14,000	36,100	.08
68	West Burlington B. & S. Assn., W. Burlington					
69	Workington's B. & L. Assn., Belle Plaine	2,452	2,582	115	1,437	.07

\*Net gross earnings.

\*\*Dissolved August 25, 1922.

\*\*\*No business transacted during year.

\*\*\*\*According to time.

SHARES AND MISCELLANEOUS STATISTICS

Average Rate Per Cent Interest Earned	Per Cent of Value Lended on Real Estate	Largest Amount Lended on Mortgage Loan	Average Amount Single Mortgage Loan	Gross Amount Earned During Year	Gross Amount of Expenses During Year	Total Withdrawal of all Shares in Force	Number
				\$ 1,649,924.06	\$ 178,819.38	\$ 23,044,872.46	
.08	50	\$ 2,800.00	\$ 1,139.00	1,532.01	1,623.77	19,881.71	1
.08	50	4,500.00	2,538.46	2,282.06	2,282.06	25,213.22	2
.08	60	2,000.00	1,000.00	1,335.59	None	None	3
.07	50	8,000.00	2,455.34	6,266.87	1,411.63	133,053.06	4
.07	66	6,000.00	3,600.00	746.05	653.81	7,358.28	5
.06	60	10,000.00	1,050.00	47,345.08	2,730.26	898,201.26	6
.07	60	4,000.00	1,308.00	1,610.83	718.27	32,630.83	7
.075	55	4,000.00	1,000.00	1,115.28	993.15	129,327.51	8
.072	55	10,000.00	2,917.63	118,019.94	10,57.74	1,851,639.70	9
.08	66	10,000.00	1,977.80	16,352.02	567.41	243,011.94	10
.075	70	2,000.00	1,312.50	710.22	567.70	10,548.93	11
.07	65	3,000.00	1,985.53	3,651.06	741.23	45,465.54	12
.045	60	2,000.00	1,038.46	790.61	96.00	13,887.79	13
.05	65	10,000.00	1,280.19	3,543.83	380.69	81,810.48	14
.06	60	9,000.00	1,800.00	32,952.83	6,840.14	863,920.19	15
.055	65	5,000.00	1,500.00	5,545.83	1,168.53	84,753.21	16
.062	60	3,800.00	1,815.78	2,501.25	620.38	35,749.80	17
.08	60	5,000.00	2,132.53	7,914.47	654.98	78,948.78	18
.06	65	12,000.00	1,531.00	44,791.77	799,460.67	1,430,062.17	19
.08	60	3,500.00	1,680.00	5,854.72	1,135.58	96,744.57	20
None	75	None	None	None	162.96	100.00	21
.09	59	5,300.00	2,830.00	7,801.27	1,538.43	64,967.30	22
.07	65	10,000.00	2,250.40	17,183.12	2,357.64	197,076.88	23
.091	50	6,500.00	1,700.00	6,539.11	80,908.17	22	
.055	60	7,300.00	1,829.50	2,901.58	439.15	36,815.00	25
.08	65	8,000.00	2,217.00	8,835.15	18.00	124,715.23	26
.087	75	7,100.00	2,222.89	16,271.74	4,887.67	237,288.30	27
.08	65	2,000.00	973.34	7,514.87	507.65	95,280.32	28
.07	60	5,000.00	1,330.00	16,950.71	1,388.69	207,287.05	29
.073	65	24,000.00	2,742.00	98,173.40	6,783.97	1,430,062.17	30
.09	50	2,000.00	2,000.00	602.95	380.69	3,238.77	31
.06	65	2,800.00	1,050.00	1,912.89	2,060.87	12,910.88	32
.066	70	1,300.00	3,327.27	5,689.14	588.67	55,396.60	33
.08	65	4,000.00	1,664.00	1,520.50	280.00	****	34
.08	60	4,800.00	1,557.00	7,427.33	1,546.14	30,476.58	35
.06	65	9,000.00	1,132.00	25,695.19	1,666.48	278,143.13	36
.083	65	4,000.00	980.44	3,618.60	780.98	38,033.20	37
.06	65	9,000.00	1,662.00	19,240.17	1,642.18	218,464.73	38
.08	65	2,000.00	1,059.21	3,059.21	85,197.74	30	
.07	75	3,500.00	1,463.20	2,106.22	358.69	36,596.50	39
.094	30	5,000.00	1,741.00	58,000.49	23,613.23	803,972.64	41
.08	65	4,000.00	1,323.84	11,472.36	1,575.42	166,679.35	42
.07	65	2,800.00	1,265.77	6,687.77	66,457.03	66	
.08	65	5,000.00	2,432.60	9,326.89	783.79	111,455.09	45
.068	65	14,000.00	1,578.65	57,876.16	4,235.28	764,481.05	46
.07	65	2,000.00	1,200.00	4,558.85	220.10	88,424.61	48
.06	50	35,000.00	2,247.79	22,527.05	2,720.54	342,267.47	49
.08	65	4,000.00	1,312.00	5,778.50	331.50	66,807.44	50
.07	65	5,000.00	1,706.00	5,599.45	3,736.22	33,938.57	51
.08	65	37,000.00	1,541.30	30,332.41	1,571.32	292,882.70	52
.08	65	5,000.00	1,129.67	1,281.80	8,812.94	111,666.63	53
.066	65	22,000.00	2,000.00	26,247.09	2,603.38	348,168.82	54
.07	65	10,000.00	1,910.00	143,661.40	9,240.91	1,925,611.21	55
.07	60	40,000.00	2,907.00	279,436.71	15,987.89	4,479,744.46	56
.073	55	500.00	425.00	159.97	100.38	878.50	57
.08	70	7,000.00	2,200.00	18,270.27	2,166.54	344,862.01	58
.08	50	3,000.00	4,450.00	2,461.50	32,077.07	39	
.076	65	4,500.00	1,465.00	3,522.71	323.95	50,734.15	60
.08	75	3,500.00	1,836.84	2,262.69	41.60	32,842.77	61
.09	75	4,000.00	2,200.00	2,407.14	247.60	32,621.39	62
.08	65	4,000.00	2,000.00	5,553.83	8,841.21	68,848.21	63
.06	60	4,000.00	2,000.00	5,537.50	280.30	74,643.45	65
.08	70	2,000.00	2,000.00	675.18	260.65	8,139.16	66
.07	65	30,000.00	2,000.00	285,512.67	20,989.93	3,368,863.33	67
.065	66	2,000.00	1,184.78	8,222.68	449.25	139,755.16	69



## CONTRIBUTION TO THE FUND

NAME OF ASSOCIATION	AMOUNT CONTRIBUTED	DATE OF CONTRIBUTION	NAME OF ASSOCIATION	AMOUNT CONTRIBUTED	DATE OF CONTRIBUTION
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## LETTER OF TRANSMITTAL

HON. N. E. KENDALL, Governor of Iowa.

SIR: I have the honor to submit herewith in accordance with law, the annual report of the Building and Loan Department on the business done by Building and Loan Associations for the year ending December 31, 1923.

G. C. HAYNES,  
Auditor of State.

Des Moines, April 1, 1924.

## CONSOLIDATED STATEMENT

## Assets, Liabilities, Receipts, Disbursements and Miscellaneous Information

## BUILDING AND LOAN ASSOCIATIONS

The report submitted herewith covers the transaction of the seventy-one Building and Loan Associations, authorized in Iowa, for the year ending December 31, 1923.

The following companies were organized during the year 1923: Home Savings and Loan Association, Council Bluffs, Iowa; Mills County Building and Loan Association, Glenwood, Iowa; Sioux City Building Loan and Savings Association, Sioux City, Iowa.

The Perry Home Loan and Savings Association and the West Burlington Building and Savings Association have not transacted any business since their organization but retain their charters.

The following companies are known as Domestic Associations and may operate outside the county in which they were incorporated:

Home Building and Loan Association, Fort Dodge, Iowa.  
Mills County Building and Loan Association, Glenwood, Iowa.  
Iowa Building Loan and Savings Association, Des Moines, Iowa.

All other companies are known as Domestic Local Associations and must confine their business to the county in which they were incorporated.

Assets of the associations show a steady continued increase, and at the close of the year covered by this report had reached a total of \$27,699,751.26, an increase of \$3,039,895.77 over the total for the year ending December 31, 1922.

ASSETS	
Loans on real estate	\$27,699,751.26
Loans on stock pledged	407,119.50
Interest earned and unpaid	137,383.20
Real estate acquired	168,790.78
Due for insurance and taxes	33,607.92
Instalments due and unpaid	1,733.50
Real estate contracts	2,372.42
Furniture and fixtures	17,001.61
Miscellaneous	117,032.57
Cash on hand at close of year	413,731.50

LIABILITIES	
Paid in on installment stock	\$24,717,979.14
Full paid stock	2,180,487.46
Installments paid in advance	8,121.63
Interest paid in advance	342.44
Incomplete loans	96,481.25
Profits divided	618,128.54
Profits undivided	484,772.62
Expense fund	996.73
Surplus and contingent fund	302,161.58
Bills payable	538,687.82
Miscellaneous	147,325.23
Total	\$28,995,481.40

RECEIPTS	
Cash on hand beginning of year	\$ 529,487.35
From installment stock	9,569,583.72
From full paid stock	1,121,486.35
Interest	1,810,626.84
Fine	5,971.38
Membership and transfers fees	17,873.75
Loans repaid	4,297,201.42
Taxes and insurance paid	21,955.13
Sales of real estate	33,726.97
Expense fund	686.48
Bills payable	779,869.61
Profit on withdrawals	1,527.96
Miscellaneous	410,671.83

DISBURSEMENTS	
Loans on real estate	\$ 4,455,353.51
Loans on stock	553,784.36
Installment and matured stock withdrawals	5,962,611.74
Full paid stock withdrawn	545,808.04
Interest on profit on stock withdrawn	183,634.49
Interest on stock not withdrawn	270,633.63
Taxes and insurance paid	23,651.90
Bills payable	806,651.82
Interest on borrowed money	20,564.68
Salaries, officers and employees	117,757.25
All other disbursements	256,877.81
Cash on hand at close of year	413,731.50
Total	\$18,621,279.01

MISCELLANEOUS INFORMATION	
Shares in force at beginning of year	327108
Shares in force at close of year	821028
Number of borrowing members	12978
Number of shares held by them	279894
Shares sold during year	171537
Shares cancelled during year	77617
Gross earnings during year	\$ 1,959,701.91
Gross expenses during year	201,107.57
Withdrawal value of shares in force	25,329,715.90



TABLE NO. 1—DATE OF INCORPORATION

Number	Name	Location	Date of Incorporation	Plan
1	Akron Domestic B. & L. Assn.	Akron	March, 1889	Serial
2	Albana B. & L. Assn.	Albana	February, 1917	Terminating
3	Alton B. & L. Assn.	Alton	April, 1916	Serial
4	Ames B. & L. Assn.	Ames	June, 1914	Permanent
5	Atkins Savings & Loan Assn.	Atkins	November, 1918	Permanent
6	Baldwin Savings & Loan Assn.	Cedar Rapids	January, 1892	Permanent
7	Burlington B. & L. Assn.	Burlington	November, 1919	Permanent
8	Cedar Falls B. & L. Assn.	Cedar Falls	June, 1896	Serial
9	Cedar Rapids B. & L. Assn.	Cedar Rapids	May, 1911	Permanent
10	Cedar Valley B. & L. Assn.	Cedar Falls	August, 1891	Terminating
11	Centerville B. & L. Assn.	Centerville	November, 1919	Terminating
12	Charles City B. & L. Assn.	Charles City	May, 1919	Permanent
13	Clear Lake B. & L. Assn.	Clear Lake	June, 1918	Permanent
14	Clinton Home Sav. & L. Assn.	Clinton	June, 1918	Permanent
15	Council Bluffs B. & L. Assn.	Council Bluffs	January, 1895	Permanent
16	Davenport B. & L. Assn.	Davenport	September, 1896	Serial
17	Decorah B. & L. Assn.	Decorah	November, 1912	Serial
18	Des Moines B. & L. Assn.	Des Moines	April, 1916	Permanent
19	Dubuque B. & L. Assn.	Dubuque	February, 1876	Permanent
20	Emmett B. & L. Assn.	Emmett	December, 1912	Terminating
21	Fidelity B. & L. Assn.	Mason City	March, 1921	Terminating
22	Fort Dodge B. & L. Assn.	Fort Dodge	January, 1920	Terminating
23	Fort Madison B. & L. Assn.	Fort Madison	May, 1912	Perpetual
24	Germantown B. & L. Assn.	Cedar Falls	January, 1890	Serial
25	Home B. & L. & Sav. Assn.	Davenport	August, 1911	Terminating
26	Home B. & L. Assn.	Estherville	July, 1919	Terminating
27	Home B. & L. Assn.	Fort Dodge	February, 1894	Terminating
28	Home B. & L. Assn.	Marion	July, 1896	Terminating
29	Home B. & L. Assn.	Shenandoah	July, 1905	Terminating
30	Home B. & L. Assn.	Waterloo	February, 1923	Permanent
31	Home Sav. & L. Assn.	Council Bluffs	September, 1921	Serial
32	Hull B. & L. Assn.	Hull	August, 1921	Serial
33	Iowa B. & L. Sav. Assn.	Des Moines	December, 1919	Permanent
34	Iowa City B. & L. Assn.	Iowa City	May, 1915	Terminating
35	Jefferson County B. & L. Assn.	Jefferson	September, 1919	Serial
36	Kerkuk L. & B. Assn.	Fairfield	March, 1872	Serial
37	La Porte B. & L. Assn.	La Porte City	March, 1884	Serial
38	Lee County L. & B. Assn.	Kerkuk	September, 1885	Serial
39	Linn County B. & L. Assn.	Marion	May, 1885	Terminating
40	McGregor B. & L. Assn.	McGregor	April, 1915	Permanent
41	Marshalltown Sav. & L. Assn.	Marshalltown	December, 1908	Serial
42	Marion City B. & L. Assn.	Marion City	February, 1880	Serial
43	Mills County B. & L. Assn.	Glenwood	January, 1923	Serial
44	Muscatine B. & L. Assn.	Muscatine	May, 1910	Terminating
45	Mutual B. & L. Assn.	Iowa Falls	August, 1918	Serial
46	Mutual Home L. & Sav. Assn.	Grinnell	March, 1895	Permanent
47	Mutual Home L. & Sav. Assn.	Tama	May, 1889	Terminating
48	Newtown Home Sav. & L. Assn.	Newtown	May, 1914	Permanent
49	Northwestern B. & L. Assn.	Lawson	February, 1893	Permanent
50	Oakdale Home L. & Sav. Assn.	Oakdale	June, 1919	Permanent
51	Pace County B. & L. Assn.	Clarinda	September, 1897	Serial
52	Perry Home L. & Sav. Assn.	Perry	September, 1919	Serial
53	Preprie B. & Sav. Assn.	Ottumwa	July, 1892	Permanent
54	Preprie Mutual B. & L. Assn.	Waterloo	January, 1879	Serial
55	Perpetual B. & L. Assn.	Waterloo	April, 1890	Permanent
56	Perpetual Sav. & L. Assn.	Cedar Rapids	January, 1875	Permanent
57	Ponahontas B. L. & Sav. Assn.	Ponahontas	March, 1917	Terminating
58	Red Oak B. & Sav. Assn.	Red Oak	October, 1885	Serial
59	Sanborn B. & L. Assn.	Sanborn	May, 1885	Serial
60	Spencer Mutual B. & L. Assn.	Spencer	March, 1888	Serial
61	Spirit Lake B. & L. Assn.	Spirit Lake	April, 1920	Terminating
62	Spirit Lake B. L. & Sav. Assn.	Spirit Lake	June, 1923	Permanent
63	Stanton Mutual L. & B. Assn.	Stanton	October, 1916	Serial
64	Storn Lake Sav. & L. Assn.	Storn Lake	February, 1916	Serial
65	Village Mutual L. & B. Assn.	Village	March, 1886	Serial
66	Vinton Sav. L. & B. Assn.	Vinton	August, 1890	Serial
67	Waverly Sav. & L. Assn.	Waverly	June, 1912	Permanent
68	Waterloo B. & L. Assn.	Waterloo	September, 1918	Permanent
69	West Burlington B. & Sav. Assn.	West Burlington	March, 1917	Permanent
70	Workingmen's B. & L. Assn.	Belle Plaine	October, 1889	Permanent

—PLAN—OFFICERS—SALARIES

President	Salary per Annum	Secretary	Salary per Annum	Treasurer	Salary per Annum	Number
Frank Wakeman	None	H. H. Wetzel	\$ 150.00	E. H. Youngstrom	\$ 10.00	1
C. H. Boardman	None	V. L. Vincent	100.00	E. J. Melvick	None	2
S. A. Leonard	None	S. S. Leonard	84.00	M. D. Leonard	None	3
A. H. Munn	None	Chas. B. Ash	250.00	Chas. B. Ash	None	4
W. R. Mitchell	None	E. E. Swartz	None	W. A. Koster	None	5
W. Vorlicky	\$ 20.00	Jan. J. Hrick	2,100.00	A. W. Vandruck	None	6
Col. D. Wright	None	Paul G. Niekirk	None	Paul G. Niekirk	None	7
W. N. Hotrop	None	C. S. Nuhn	800.00	H. N. Silliman	None	8
F. E. Longhurst	None	H. H. Bennett	3,000.00	Wm. King	82.00	9
F. B. Miller	None	R. G. Miller	800.00	Roger Leavitt	None	10
George Strickland	None	John C. Ashby	None	John C. Ashby	None	11
W. E. Dodge	None	R. C. Roling	None	J. L. Carpenter	None	12
J. H. Woodstock	None	E. B. Stillman	60.00	F. F. Rogers	None	13
F. J. Ward	None	L. W. Barker	1,200.00	L. W. Barker	None	14
H. W. Hackett	None	V. G. Gustafson	3,000.00	F. J. Gustafson	None	15
Joseph Shoray	None	E. M. White	900.00	A. J. Johnson	None	16
G. F. Barker	None	B. J. McKay	480.00	B. J. McKay	None	17
C. R. Minna	4,000.00	Elmer E. Miller	2,500.00	J. E. Morton	None	18
C. Bayless	None	C. H. Heynolds	1,200.00	C. M. Walker	None	19
Edw. Laughlin	None	Wm. E. G. Saunders	400.00	Wm. E. G. Saunders	None	20
Earl Smith	None	T. R. Glasville	None	J. E. Decker	None	21
J. H. Haire	None	John Laufferweiser	None	John Laufferweiser	None	22
W. R. Timp	None	George P. Andrus	1,200.00	J. A. S. Padell	None	23
W. D. Ward	None	Wm. C. Nuhn	400.00	C. R. Ward	None	24
M. L. Higley	None	J. E. Driscoll	400.00	E. J. Dougherty	None	25
N. J. Lee	None	L. E. Stockdale	None	L. E. Stockdale	None	26
J. E. Mulaney	None	C. A. Brown	3,600.00	C. A. Brown	None	27
Geo. B. Reichard	None	Geo. W. Jones	400.00	R. E. Jones	100.00	28
F. J. Lake	None	F. M. Schneider	900.00	E. S. Welch	None	29
A. G. Reid	300.00	J. E. Dempster	3,800.00	Isa. Rothman	None	30
W. E. McConnell	None	Wm. J. Leverett	250.00	H. G. McLean	None	31
John De. Koster	None	E. C. Dunkelberg	None	J. M. Van Wyk	None	32
J. H. Cochrane	None	W. F. Howell	120.00	W. F. Howell	None	33
H. L. Britz	None	G. R. Griffith	330.00	G. S. Krooth	None	34
C. E. White	None	P. O. Brown	295.50	F. Johnson	None	35
J. C. Jones	None	F. D. Kerkuk	600.00	F. D. Kerkuk	None	36
J. A. Dunlap	None	J. D. Ecker	1,125.00	E. R. Cochrane	None	37
W. M. Blough	15.00	M. F. Lutz	150.00	Roy E. Ashley	None	38
J. A. Dunlap	None	J. D. Ecker	1,125.00	F. E. Erdman	5.00	39
T. R. Alexander	None	J. W. Bowman	300.00	B. F. Mentzer	None	40
F. G. Bell	None	J. Kramer	300.00	F. S. Richards	None	41
B. R. Hansen	None	B. B. Shallenberger	2,100.00	Geo. Gregory	None	42
E. L. Hale	None	T. W. Sherman	None	Walter J. Walker	None	43
A. Robinson	None	M. D. Maxwell	150.00	Wayne D. Choate	None	44
S. H. Hill	None	C. H. Spathe	720.00	C. H. Spathe	None	45
E. O. Ellsworth	24.00	C. H. Warnock	600.00	E. E. Beaudin	12.00	46
F. W. Harpster	None	F. F. Marvin	2,300.00	Geo. H. Hamlin	None	47
C. H. Goodell	None	C. H. Tanner	250.00	C. H. Tanner	None	48
Joe Horn	None	C. F. Morgan	1,500.00	Fred W. Jasper	None	49
J. F. Jensen	None	Geo. S. H. Sogn	250.00	W. H. Klein	None	50
H. H. Finney	None	W. F. Little	600.00	Carl Johnson	None	51
Willie Orr	None	Wm. J. Leonard	1,500.00	C. A. Bradley	None	52
J. J. Denny	None	C. D. Markes	None	C. D. Markes	None	53
J. E. Hall	None	D. A. Emery	1,908.00	W. B. Bonfield	None	54
J. J. Miller	100.00	Edwin Mesick	1,800.00	W. G. Logan	None	55
Warren Brown	None	C. H. Wilson	3,800.00	S. C. Kimb	None	56
W. R. Boyd	600.00	F. D. Denlinger	5,000.00	S. W. Wilder	None	57
W. C. Ralston	None	J. W. Vaher	None	F. W. Linderman	None	58
O. J. Gibson	None	Otto P. Hemmers	None	W. J. Roberts	None	59
E. F. Fole	None	A. C. Perine	None	W. A. Johnson	None	60
E. A. Perine	None	E. Taggart	300.00	J. M. Sokal	None	61
P. A. Woodward	None	J. H. Rosema	50.00	G. C. Taylor	None	62
H. P. Guiney	None	O. R. Kreutz	275.00	John J. Large	None	63
C. V. Rude	None	C. F. Newquist	200.00	E. M. Coppert	None	64
A. L. Whitney	None	Chas. Schep	None	Fred P. Foster	None	65
B. F. Fast	None	E. C. Gibbs	1,500.00	D. E. Lomas	None	66
W. C. Ellis	None	W. E. Bickel	200.00	L. W. Ellis	None	67
C. F. Hunt	None	Richard Cullinate	165.00	C. C. Runyard	None	68
A. J. Edwards	250.00	W. B. Bruner	600.00	Loe. Hoff	None	69
E. E. Kerkendall	None	A. G. Litch	None	C. A. Henry	None	70
C. S. Housman	None	G. R. Ahrens	260.00	J. A. Wheeler	13.00	71

\* Seventy-five per cent membership fees.  
 \*\* No business transacted.



TABLE NO. 2—RECEIPTS DURING YEAR

Number	Name and Location	Cash on Hand at Beginning of Year	From Dues Installment Stock	From Full Paid Stock	From Interest	From Fines
	Grand total	\$528,987.35	\$9,569,383.72	\$1,121,456.35	\$1,546,626.84	\$ 5,967.39
1	Alcona Domestic B. & L. Assn., Akron	\$ 301.25	13,152.75		2,288.45	\$ 47.60
2	Alcona B. & L. Assn., Akron	438.71	5,192.00		2,494.89	
3	Alton B. & L. Assn., Alton	159.82	7,692.00		2,778.70	2.18
4	Amor B. & L. Assn., Amor	3,995.42	33,000.01		22,185.40	
5	Atkins Sav. & L. Assn., Atkins	391.42	580.19		723.02	
6	Bohemian Sav. & L. Assn., Cedar Rapids	13,097.26	349,019.61		55,161.83	
7	Burlington B. & L. Assn., Burlington	1,746.50	19,344.48	\$1,600.00	3,924.67	
8	Cedar Falls B. & L. Assn., Cedar Falls	8,855.38	25,000.00		8,823.98	30.91
9	Cedar Rapids & L. Assn., Cedar Rapids	5,888.47	1,111,331.02		143,333.25	
10	Cedar Valley B. & L. Assn., Cedar Falls	5,797.01	75,299.86	9,500.00	20,927.43	317.78
11	Centerville B. & L. Assn., Centerville	319.83	5,712.03		995.96	
12	Charles City B. & L. Assn., Charles City	34.24	35,499.00		4,389.65	41
13	Clear Lake B. & L. Assn., Clear Lake	287.00	8,035.20		589.17	
14	Clinton Home Sav. & L. Assn., Clinton	5,196.97	17,636.73	3,100.00		
15	Council Bluffs M. B. & L. Assn., Council Bluffs	40,397.84	564,153.98	136,100.00	66,405.25	
16	Davenport I. B. & L. Assn., Davenport	1,743.45	13,016.00		4,931.94	141.61
17	Deora B. & L. Assn., Deora	1,546.81	5,035.20		3,529.64	3.80
18	Des Moines B. & L. Assn., Des Moines	9,786.11	595,503.67		42,759.00	
19	Dubuque B. & L. Assn., Dubuque	22,498.73	315,672.39	1,225.01	57,478.99	
20	Emmettsburg B. & L. Assn., Emmetsburg	4,657.79	22,495.19		4,851.79	23.01
21	Emmettsburg B. & L. Assn., Mason City	356.15				
22	Emmettsburg B. & L. Assn., Mason City	871.51	27,856.19	59,900.00	7,788.73	
23	Fort Madison B. & L. Assn., Fort Madison	1,089.39	61,291.58	77,040.00	20,734.86	73.72
24	Germania B. & L. Sav. Assn., Cedar Falls	10,432.67	12,963.00	7,900.00	7,164.97	32.25
25	Home B. & L. & L. Sav. Assn., Davenport	9,935.25	5,378.00		1,863.77	
26	Home B. & L. Assn., Davenport	3,423.07	8,122.17		8,922.97	
27	Home B. & L. Assn., Fort Dodge	1,037.07	154,584.00	98,700.00	27,459.61	
28	Home B. & L. Assn., Marion	1,734.66	25,387.85	10,100.00	10,213.01	
29	Home B. & L. Assn., Shenandoah	4,324.46	48,325.03	15,700.00	17,618.72	79.30
30	Home B. & L. Assn., Waterloo	58,553.25	42,196.70		2,700.00	
31	Home Sav. & L. Assn., Council Bluffs		143,647.80	43,300.00	5,618.45	
32	Hull B. & L. Assn., Hull	8.77	4,007.46		1,040.52	3.48
33	Iowa B. & L. Sav. Assn., Des Moines	832.72	13,968.78	6,275.00	1,798.03	
34	Iowa City L. & Invest. Assn., Iowa City	9,531.26	126,000.00	48,900.00	12,616.04	
35	Jefferson B. & L. Assn., Jefferson	2,579.42	7,871.00		914.90	
36	Jefferson County B. & L. Assn., Fairfield	5,129.62	28,344.80		8,362.48	514.12
37	Kerkuk L. & B. Assn., Kerkuk	36.97	58,607.00		27,784.84	
38	LaPorte B. & L. Assn., LaPorte City	2,358.93	6,711.43		5,567.68	37.01
39	Lee County L. & B. Assn., Lee County	9,022.40	42,196.70		19,356.70	
40	Linn County B. & L. Assn., Marion	661.94	36,902.63	7,500.00	7,785.82	21.61
41	McGregor B. & L. Assn., McGregor	3,170.10	15,051.42	4,200.00	4,094.48	7.11
42	Marshalltown Sav. & L. Assn., Marshalltown	14,080.37	126,357.00	200,600.00	68,359.27	169.43
43	Mason City B. & L. Assn., Mason City	2,343.38	6,000.00	5,000.00	11,272.00	9.15
44	Mill County B. & L. Assn., Glenwood		11,492.00		450.64	3.68
45	Muscatine B. & L. Assn., Muscatine	2,059.40	10,313.08	11,000.00	4,969.69	
46	Mutual B. & L. Assn., Iowa Falls	2,846.15	18,218.00		3,367.01	36.29
47	Mutual Home L. & Sav. Assn., Grinnell	16,411.45	178,438.00	10,700.00	53,366.24	39.45
48	Mutual Home L. & Sav. Assn., Grinnell	1,305.44	277.80		5,756.09	26.49
49	Newton Home Sav. & L. Assn., Newton	11,410.73	176,443.76			
50	Northwestern B. & L. Assn., Inwood	3,206.59	11,998.50	1,100.00	6,221.35	82.79
51	Osakoon Home L. & Sav. Assn., Osakoon	522.45	25,202.00		2,553.32	
52	Pack County B. & L. Assn., Cresco	11,727.62	97,338.78	134,100.00	33,953.38	710.41
53	Perry Home L. & Sav. Assn., Perry*	1,603.31	45,880.80	83,038.32	19,587.21	171.27
54	Peoples B. & L. Assn., Ottumwa	1,744.72	58,983.50		23,558.71	384.83
55	Peoples Mutual B. & L. Assn., Waterloo	589.28	28,900.00			
56	Perpetual B. & L. Assn., Cedar Rapids	11,497.27	1,953,582.18		341,549.03	
57	Pocahontas B. & L. Assn., Pocahontas	784.64	71.28			
58	Red Oak B. & L. Assn., Red Oak	1,419.02	45,977.50	28,000.00	20,655.03	57.91
59	Sanborn B. & L. Assn., Sanborn	8,473.00	22,439.00		4,455.96	
60	Spiridon Mutual B. & L. Assn., Spencer	642.68	25,439.00			
61	Spirit Lake B. & L. Assn., Spirit Lake	373.10	15,604.27	3,900.00	3,151.22	
62	Siox City B. & L. Sav. Assn., Sioux City	1,200.47	25,769.00	18,900.00	949.71	
63	Stanton Mutual L. & B. Assn., Stanton	420.78	9,830.83	4,100.00	2,803.72	18.13
64	Stark L. & B. Assn., Stark	420.78	19,057.50	2,800.00	6,523.94	1.00
65	Villina Mutual L. & B. Assn., Villina	1,768.96	49,887.15	10,100.00	17,286.25	219.22
66	Vinton Sav. L. & B. Assn., Vinton	2,295.79	19,363.00		5,385.83	45.70
67	Waverly Sav. & L. Assn., Waverly	279.50	2,123.30		1,338.03	
68	Waterloo B. & L. Assn., Waterloo	95,786.38	1,133,971.41	12,850.00	275,500.44	
69	West Burlington B. & L. Assn., West Burlington*					
70	Workingtons B. & L. Assn., Belle Plaine	2,451.47	53,828.26		9,569.09	22

## DIVIDED AS TO SOURCE

From Membership and Transfer	From Loans and Repaid	From Taxes and Insurance Paid	From Sale of Real Estate	From Expense Fund	From Bills Payable	From Profits on With- drawals	From Miscellaneous Receipts	(Grand Total)	Number
\$ 17,878.75	\$ 4,297,361.42	\$21,953.13	\$33,736.97	\$ 686.48	\$770,869.61	1,327.96	\$ 410,671.85	\$18,621,279.02	
\$ 177.00	14.00	2,595.00		120.00				18,633.00	1
38.00	6,953.53	27.53			5,250.00			20,414.70	2
113.00	500.00				9,183.13			19,414.80	3
					42,000.00		58.26	49,627.12	4
445.20	2,583.60				700.00			4,966.80	5
	130,425.25	7,000.00		162.43		223.21	17,500.00	1,761,812.00	6
21.25	39,025.35	224.17	\$ 4,007.93	10.70			132.61	70,788.49	7
3,960.76	488,584.55		1,163.95		9,000.00			9,633.91	8
33.25	49,589.00	15.90		76.21				49,335.38	9
172.00	2,400.00						6,437.50	2,941.83	10
15.56				66.00			2,749.72	62,613.63	11
	27,820.51				6,800.00		295.43	1,040,515.14	12
3.75	222,683.36	191.48	815.76	3.90	42,926.32		24,852.84	2,734.24	13
129.00	4,500.00					82.48		33,245.36	14
960.90	181,225.15				13,200.00		1,649.30	916,085.20	15
	136,357.70	1,867.92			30,000.00		13,393.12	982,451.95	16
75.56	9,000.00							41,241.66	17
							139.37	336.12	18
1,207.56	10,032.33						318.81	167,925.01	19
156.25	354.29	283.31			28,000.00		1,336.26	190,401.85	20
9.00	12,149.00						6.00	1,900.90	21
	1,600.00				2,700.00			13,517.02	22
37.50	8,319.37							23,787.00	23
3,978.00	49,463.00	236.82			27,400.00		763.00	266,623.38	24
	46,200.00	77.85			4,900.00	159.58	7.25	98,982.70	25
292.75	24,452.00	40.50			1,000.00		1,200.00	113,331.30	26
62.00	207,656.36	5,363.96	410.77		17,908.40		77,558.16	830,721.82	27
	5,825.00				12,300.00		1,178.75	1,625,530.00	28
62.50	2,000.00				7,700.00			19,424.38	29
180.75		130.51		150.35	21,400.00		434.50	31,410.64	30
22.00	53,372.01							269,814.75	31
7.50	6,229.28				2,000.00	46.66	818.11	18,176.87	32
	42,346.32				7,730.00		94,447.30	213,705.71	33
832.75	55,000.00	98.06			70,319.12		1,011.35	213,705.71	34
10.50	3,153.71				4,041.00		112.68	20,023.03	35
574.75	49,505.00	748.62			57,450.00		1,059.63	178,033.49	36
5.75					12,100.00			42,354.13	37
188.00	2,243.90				13,400.00			519,802.51	38
179.00	99,244.44						886.00	126,928.57	39
68.30	54,985.81				2,000.00			13,537.24	40
701.00					450.00			28,449.77	41
7.00								25,718.42	42
17.50	26,913.29				14,698.00	613.56	25.10	398,779.00	43
	144,350.86		3,561.29					36,012.98	44
117.80	14,400.00							229,252.47	45
	82,955.72							250.00	46
	2,500.00							250.00	47
	3,900.00							1,672.87	48
1,373.00	61,950.00				37,100.00		1,000.00	342,551.20	49
									50
	67,482.31	110.15	6,531.24		24,272.78		1,460.85	250,199.47	51
36.00	95,900.00	1,221.21	564.21		2,213.23		2,213.23	200,000.47	52
	327,236.03	6,733.96	15,809.84	97.03	3,424.48		848.91	1,160,947.21	53
	757,508.26	322.26	871.98		169,000.00		2,012,602.46	5,411,393.49	54
	250.00							1,103.92	55
2.50	41,400.00	72.32						137,884.32	56
79.00								28,434.60	57
	15,375.00							43,162.19	58
31.90	500.00					434.16	177.48	46,795.35	59
878.50								800.00	60
31.95	1,200.00						85.22	32,229.92	61
	3,100.00							145,456.30	62
223.94	67,425.00	363.88						38,963.34	63
123.00	11,750.00							5.75	64
5.75					1,250.00			1,433.21	65
	551,768.09	1,019.70						2,072,631.43	66
								85,871.07	67

\*No business transacted



TABLE NO. 3—DISBURSEMENTS DURING YEAR

Number	Name and Location		Loan	Lease	Stock	Fixed	Withdrawn	Total	Number
1	Alton Danvers B. & L. Assn., Alton		11,650.00					11,650.00	1
2	Alton B. & L. Assn., Alton		7,000.00					7,000.00	2
3	Alton B. & L. Assn., Alton		4,800.00					4,800.00	3
4	Alton B. & L. Assn., Alton		1,566.07					1,566.07	4
5	Alton B. & L. Assn., Alton		201.00					201.00	5
6	Alton B. & L. Assn., Alton		1,000.00					1,000.00	6
7	Alton B. & L. Assn., Alton		4,800.00					4,800.00	7
8	Alton B. & L. Assn., Alton		4,425.00					4,425.00	8
9	Alton B. & L. Assn., Alton		290.97					290.97	9
10	Alton B. & L. Assn., Alton		4,425.00					4,425.00	10
11	Alton B. & L. Assn., Alton		290.97					290.97	11
12	Alton B. & L. Assn., Alton		4,425.00					4,425.00	12
13	Alton B. & L. Assn., Alton		290.97					290.97	13
14	Alton B. & L. Assn., Alton		4,425.00					4,425.00	14
15	Alton B. & L. Assn., Alton		290.97					290.97	15
16	Alton B. & L. Assn., Alton		4,425.00					4,425.00	16
17	Alton B. & L. Assn., Alton		290.97					290.97	17
18	Alton B. & L. Assn., Alton		4,425.00					4,425.00	18
19	Alton B. & L. Assn., Alton		290.97					290.97	19
20	Alton B. & L. Assn., Alton		4,425.00					4,425.00	20
21	Alton B. & L. Assn., Alton		290.97					290.97	21
22	Alton B. & L. Assn., Alton		4,425.00					4,425.00	22
23	Alton B. & L. Assn., Alton		290.97					290.97	23
24	Alton B. & L. Assn., Alton		4,425.00					4,425.00	24
25	Alton B. & L. Assn., Alton		290.97					290.97	25
26	Alton B. & L. Assn., Alton		4,425.00					4,425.00	26
27	Alton B. & L. Assn., Alton		290.97					290.97	27
28	Alton B. & L. Assn., Alton		4,425.00					4,425.00	28
29	Alton B. & L. Assn., Alton		290.97					290.97	29
30	Alton B. & L. Assn., Alton		4,425.00					4,425.00	30
31	Alton B. & L. Assn., Alton		290.97					290.97	31
32	Alton B. & L. Assn., Alton		4,425.00					4,425.00	32
33	Alton B. & L. Assn., Alton		290.97					290.97	33
34	Alton B. & L. Assn., Alton		4,425.00					4,425.00	34
35	Alton B. & L. Assn., Alton		290.97					290.97	35
36	Alton B. & L. Assn., Alton		4,425.00					4,425.00	36
37	Alton B. & L. Assn., Alton		290.97					290.97	37
38	Alton B. & L. Assn., Alton		4,425.00					4,425.00	38
39	Alton B. & L. Assn., Alton		290.97					290.97	39
40	Alton B. & L. Assn., Alton		4,425.00					4,425.00	40
41	Alton B. & L. Assn., Alton		290.97					290.97	41
42	Alton B. & L. Assn., Alton		4,425.00					4,425.00	42
43	Alton B. & L. Assn., Alton		290.97					290.97	43
44	Alton B. & L. Assn., Alton		4,425.00					4,425.00	44
45	Alton B. & L. Assn., Alton		290.97					290.97	45
46	Alton B. & L. Assn., Alton		4,425.00					4,425.00	46
47	Alton B. & L. Assn., Alton		290.97					290.97	47
48	Alton B. & L. Assn., Alton		4,425.00					4,425.00	48
49	Alton B. & L. Assn., Alton		290.97					290.97	49
50	Alton B. & L. Assn., Alton		4,425.00					4,425.00	50
51	Alton B. & L. Assn., Alton		290.97					290.97	51
52	Alton B. & L. Assn., Alton		4,425.00					4,425.00	52
53	Alton B. & L. Assn., Alton		290.97					290.97	53
54	Alton B. & L. Assn., Alton		4,425.00					4,425.00	54
55	Alton B. & L. Assn., Alton		290.97					290.97	55
56	Alton B. & L. Assn., Alton		4,425.00					4,425.00	56
57	Alton B. & L. Assn., Alton		290.97					290.97	57
58	Alton B. & L. Assn., Alton		4,425.00					4,425.00	58
59	Alton B. & L. Assn., Alton		290.97					290.97	59
60	Alton B. & L. Assn., Alton		4,425.00					4,425.00	60
61	Alton B. & L. Assn., Alton		290.97					290.97	61
62	Alton B. & L. Assn., Alton		4,425.00					4,425.00	62
63	Alton B. & L. Assn., Alton		290.97					290.97	63
64	Alton B. & L. Assn., Alton		4,425.00					4,425.00	64
65	Alton B. & L. Assn., Alton		290.97					290.97	65
66	Alton B. & L. Assn., Alton		4,425.00					4,425.00	66
67	Alton B. & L. Assn., Alton		290.97					290.97	67
68	Alton B. & L. Assn., Alton		4,425.00					4,425.00	68
69	Alton B. & L. Assn., Alton		290.97					290.97	69
70	Alton B. & L. Assn., Alton		4,425.00					4,425.00	70
71	Alton B. & L. Assn., Alton		290.97					290.97	71
72	Alton B. & L. Assn., Alton		4,425.00					4,425.00	72
73	Alton B. & L. Assn., Alton		290.97					290.97	73
74	Alton B. & L. Assn., Alton		4,425.00					4,425.00	74
75	Alton B. & L. Assn., Alton		290.97					290.97	75
76	Alton B. & L. Assn., Alton		4,425.00					4,425.00	76
77	Alton B. & L. Assn., Alton		290.97					290.97	77
78	Alton B. & L. Assn., Alton		4,425.00					4,425.00	78
79	Alton B. & L. Assn., Alton		290.97					290.97	79
80	Alton B. & L. Assn., Alton		4,425.00					4,425.00	80
81	Alton B. & L. Assn., Alton		290.97					290.97	81
82	Alton B. & L. Assn., Alton		4,425.00					4,425.00	82
83	Alton B. & L. Assn., Alton		290.97					290.97	83
84	Alton B. & L. Assn., Alton		4,425.00					4,425.00	84
85	Alton B. & L. Assn., Alton		290.97					290.97	85
86	Alton B. & L. Assn., Alton		4,425.00					4,425.00	86
87	Alton B. & L. Assn., Alton		290.97					290.97	87
88	Alton B. & L. Assn., Alton		4,425.00					4,425.00	88
89	Alton B. & L. Assn., Alton		290.97					290.97	89
90	Alton B. & L. Assn., Alton		4,425.00					4,425.00	90
91	Alton B. & L. Assn., Alton		290.97					290.97	91
92	Alton B. & L. Assn., Alton		4,425.00					4,425.00	92
93	Alton B. & L. Assn., Alton		290.97					290.97	93
94	Alton B. & L. Assn., Alton		4,425.00					4,425.00	94
95	Alton B. & L. Assn., Alton		290.97					290.97	95
96	Alton B. & L. Assn., Alton		4,425.00					4,425.00	96
97	Alton B. & L. Assn., Alton		290.97					290.97	97
98	Alton B. & L. Assn., Alton		4,425.00					4,425.00	98
99	Alton B. & L. Assn., Alton		290.97					290.97	99
100	Alton B. & L. Assn., Alton		4,425.00					4,425.00	100

CLASSIFIED AS TO PURPOSE

BUILDING AND LOAN ASSOCIATIONS



## BUILDING AND LOAN ASSOCIATIONS

TABLE NO. 4—ASSETS OF ASSOCIATIONS

Number	Name and Location	Loans on Real Estate	Loans on Stock Pledged	Interest Earned and Unpaid
Grand total		\$ 27,669,751.26	\$ 407,119.59	\$ 137,385.20
1	Akron Domestic B. & L. Assn., Akron	30,650.00	1,765.00	
2	Algonquin B. & L. Assn., Algonquin	35,100.00	200.00	
3	Alton B. & L. Assn., Alton	33,000.00		
4	Ames B. & L. Assn., Ames	410,296.96	2,000.00	
5	Atkins Sav. & L. Assn., Atkins	9,800.00		
6	Bohemian Sav. & L. Assn., Cedar Rapids	947,976.68		
7	Burlington B. & L. Assn., Burlington	71,975.00	425.00	2,280.93
8	Cedar Falls B. & L. Assn., Cedar Falls	142,575.00	7,082.00	240.88
9	Cedar Rapids B. & L. Assn., Cedar Rapids	2,155,322.63	10,422.75	
10	Cedar Valley B. & L. Assn., Cedar Falls	276,250.00	930.00	1,634.12
11	Centerville B. & L. Assn., Centerville	15,300.00		
12	Charles City B. & L. Assn., Charles City	83,053.78	1,985.00	185.69
13	Clear Lake B. & L. Assn., Clear Lake	6,780.17		
14	Clinton Home Sav. & L. Assn., Clinton	106,269.27		
15	Council Bluffs M. B. & L. Assn., Council Bluffs	1,056,402.28	17,426.76	
16	Davenport L. B. & Sav. Assn., Davenport	82,915.00	5,390.00	912.50
17	Decorah B. & L. Assn., Decorah	38,400.00		
18	Des Moines B. & L. Assn., Des Moines	751,420.00	12,684.50	
19	Dubuque B. & L. Assn., Dubuque	945,584.61	17,082.88	5,451.39
20	Emmettsburg B. & L. Assn., Emmetsburg	65,500.00		1,534.71
21	Fidelity B. & L. Assn., Mason City*			
22	Fort Dodge B. & L. Assn., Fort Dodge	135,437.75	1,625.00	510.66
23	Fort Madison B. & L. Assn., Fort Madison	313,565.46	1,999.40	3,899.81
24	Germania B. & L. Assn., Cedar Falls	86,700.00	10,358.50	
25	Home B. & L. Sav. Assn., Davenport	39,000.00		1,401.93
26	Home B. & L. Assn., Katherville	130,242.22		
27	Home B. & L. Assn., Fort Dodge	439,850.00	7,037.76	
28	Home B. & L. Assn., Marion	116,817.62		1,401.10
29	Home B. & L. Assn., Shenandoah	259,750.00	7,620.00	
30	Home B. & L. Assn., Waterloo	1,423,757.80	15,889.02	
31	Home Sav. & L. Assn., Council Bluffs	164,885.00	4,671.92	
32	Hull B. & L. Assn., Hull	18,000.00		
33	Iowa B. & L. Sav. Assn., Des Moines	39,558.00	365.00	135.60
34	Iowa City L. & Invest. Assn., Iowa City	210,120.59		
35	Jefferson B. & L. Assn., Jefferson	7,700.00	350.00	54.00
36	Jefferson County B. & L. Assn., Fairfield	112,483.92		1,682.33
37	Keokuk L. & B. Assn., Keokuk	433,928.87		
38	LaPorte B. & L. Assn., LaPorte City	48,200.00		
39	Lee County L. & B. Assn., Keokuk	362,128.94		
40	Linn County B. & L. Assn., Marion	108,150.00		
41	McGregor B. & L. Assn., McGregor	57,902.00	600.00	
42	Marshalltown Sav. & L. Assn., Marshalltown	928,111.48	51,101.60	
43	Mason City B. & L. Assn., Mason City	166,254.13		15,992.54
44	Mills County B. & L. Assn., Glenwood	12,100.00		
45	Muscatine B. & L. Assn., Muscatine	75,438.79	4,916.78	570.19
46	Mutual B. & L. Assn., Iowa Falls	118,150.00	6,298.88	
47	Mutual Home L. & Sav. Assn., Grinnell	801,969.87		
48	Mutual Home L. & Sav. Assn., Tama	72,100.00	800.00	816.50
49	Newton Home Sav. & L. Assn., Newton	424,254.98		
50	Northwestern B. & L. Assn., Inwood	78,350.00		2,593.87
51	Oaklawn Home L. & Sav. Assn., Oaklawn	118,250.00	500.00	242.70
52	Pace County B. & L. Assn., Clarita	440,975.00	8,655.00	1,582.65
53	Perry Home L. & Sav. Assn., Perry			
54	Peoples B. & Sav. Assn., Ottumwa	276,656.00	4,398.66	1,339.56
55	Peoples Mutual B. & L. Assn., Waterloo	278,350.00		6,092.18
56	Perpetual B. & L. Assn., Waterloo	2,006,860.22	14,982.02	22,308.31
57	Perpetual Sav. & L. Assn., Cedar Rapids	5,300,902.49	75,788.77	
58	Pocahontas B. & L. Sav. Assn., Pocahontas	350.00		
59	Red Oak B. & Sav. Assn., Red Oak	284,025.00		2,797.00
60	Sanborn B. & L. Assn., Sanborn	29,790.00		
61	Spencer Mutual B. & L. Assn., Spencer	46,650.00	5,820.00	
62	Spirit Lake B. & L. Assn., Spirit Lake	48,250.00		
63	Sioux City B. & L. Sav. Assn., Sioux City	46,750.00		
64	Stanton Mutual L. & B. Assn., Stanton	37,350.00	175.00	71.00
65	Storm Lake Sav. & L. Assn., Storm Lake	73,150.00	18,875.00	133.38
66	Village Mutual L. & B. Assn., Villisca	219,664.95	2,150.00	1,576.30
67	Vinton Sav. L. & B. Assn., Vinton	68,600.00	1,150.00	435.00
68	Waverly Sav. & L. Assn., Waverly	7,600.00		
69	Waterloo B. & L. Assn., Waterloo	3,905,427.14	76,497.39	59,342.39
70	West Burlington B. & Sav. Assn., West Burlington*			
71	Workmen's B. & L. Assn., Belle Plaine	141,030.00	1,220.00	

\*No business transacted.

## CLASSIFIED AS TO CHARACTER

Real Estate Acquired	Due for Insurance and Taxes	Installments Due and Unpaid	Real Estate Contracts	Furniture and Fixtures	Miscellaneous	Cash on Hand	Total Assets	Number
\$ 165,700.78	\$ 33,607.92	\$ 1,733.50	\$ 2,372.42	\$ 17,031.63	\$ 117,052.57	\$ 413,731.39	\$28,995,486.46	
		\$ 2.00			\$ 34.32	\$ 188.26	\$ 32,605.26	1
						\$ 1,353.01	\$ 36,687.53	2
						43.33	\$ 35,043.33	3
						2,789.99	\$ 421,083.95	4
					136.18	139.13	\$ 10,075.31	5
						15,869.97	\$ 965,837.65	6
						\$ 247.29	\$ 79,929.29	7
\$ 276.74						5,520.94	\$ 155,970.27	8
1,687.48	457.83			\$ 2,618.27	168.71	4,249.36	\$ 2,174,300.49	9
						3,234.99	\$ 282,506.94	10
						598.89	\$ 15,908.89	11
2,017.31						5,001.07	\$ 72,222.80	12
					2,247.12	726.53	\$ 9,753.82	13
			\$ 2,372.42	475.51	816.35		\$ 107,359.13	14
			2,996.73	24,364.45	242.73		\$ 1,111,708.33	15
						12.18	\$ 38,412.18	16
	932.99			1.00		10,615.95	\$ 774,721.45	17
				600.00	748.61	15,811.92	\$ 986,212.40	18
				100.00		7,413.38	\$ 71,413.38	19
						356.15	\$ 356.15	20
	248.17			67.00		9,947.96	\$ 144,888.97	21
				533.99		838.95	\$ 921,083.09	22
				25.00		6,704.78	\$ 109,788.17	23
		870.00				1,047.42	\$ 42,319.35	24
						2,530.72	\$ 132,772.94	25
				830.94	269.34	5,155.04	\$ 451,143.08	26
					154.39	2,264.73	\$ 122,907.36	27
35,046.11				439.31		7,738.11	\$ 275,304.10	28
				175.99		42,979.40	\$ 1,558,830.83	29
						5,699.08	\$ 175,503.59	30
						20	\$ 320.88	31
						793.80	\$ 290.62	32
						801.55	\$ 210,982.14	33
15,331.68						2,454.51	\$ 492.60	34
						2,534.83	\$ 130,607.79	35
	1,870.38			684.64		8,997.15	\$ 444,406.40	36
						252.73	\$ 2,161.93	37
						2,695.61	\$ 365,756.09	38
						158.03	\$ 108,498.87	39
						830.55	\$ 69,522.53	40
5,689.06						8,297.84	\$ 993,083.90	41
						4,195.47	\$ 182,131.20	42
						433.03	\$ 12,533.63	43
709.87						796.77	\$ 796.77	44
						897.37	\$ 897.37	45
54,291.45						28.91	\$ 124,477.79	46
						5,000.00	\$ 15,084.76	47
						4,810.48	\$ 78,551.08	48
					436.05	14,128.01	\$ 448,821.04	49
						3,742.02	\$ 85,032.17	50
						1,044.76	\$ 120,315.60	51
						15,983.22	\$ 467,195.87	52
							\$ 53	53
						2,437.80	\$ 304,305.80	54
						13,131.53	\$ 308,538.81	55
						5,500.00	\$ 41,978.01	56
						2,010.00	\$ 2,121,355.54	57
						2,263.21	\$ 2,718.51	58
						729.92	\$ 1,079.92	59
						7,308.33	\$ 300,955.19	60
						6,723.67	\$ 36,473.67	61
						437.84	\$ 36,190.54	62
					1.00	6,814.49	\$ 48,688.84	63
					296.60	33.92	\$ 83,861.00	64
					25.00	22.92	\$ 37,644.92	65
					90.00	22.92	\$ 92,696.94	66
					2,666.75	5,790.83	\$ 232,569.69	67
					94.85	5,762.65	\$ 76,679.00	68
						52.74	\$ 7,552.74	69
	16,198.48					1,072.25	\$ 4,094,674.03	70
						6,703.09	\$ 185,953.09	71



## BUILDING AND LOAN ASSOCIATIONS

TABLE NO. 5—LIABILITIES OF ASSOCIATIONS

Number	Name and Location	Paid in on Install- ment Stock	Full Paid Stock	Install- ments Paid in Advance	Interest Paid in Advance
	Grand total.....	\$ 24,717,979.14	\$ 2,180,487.40	\$ 8,121.63	\$ 342.41
1	Akron Domestic B. & L. Assn., Akron	\$ 28,107.75		\$ 480.50	
2	Algona B. & L. Assn., Algona	27,524.00			
3	Alton B. & L. Assn., Alton	21,407.00		80.00	\$ 3.34
4	Ames B. & L. Assn., Ames	405,688.37			
5	Atkins Sav. & L. Assn., Atkins	7,164.47			
6	Bohemia Sav. & L. Assn., Cedar Rapids	100,532.50			
7	Burlington B. & L. Assn., Burlington	30,669.09	\$ 45,600.00		
8	Cedar Falls B. & L. Assn., Cedar Falls	95,847.23	29,800.00		
9	Cedar Rapids B. & L. Assn., Cedar Rapids	2,139,437.72			
10	Cedar Valley B. & L. Assn., Cedar Falls	232,285.27	26,400.00		
11	Centerville B. & L. Assn., Centerville	13,418.59			
12	Charles City B. & L. Assn., Charles City	71,285.34			
13	Clear Lake B. & L. Assn., Clear Lake	7,197.74	2,408.56		
14	Clinton Home Sav. & L. Assn., Clinton	34,819.50	99,200.00		
15	Council Bluffs M. B. & L. Assn., Council Bluffs	736,974.48	271,600.00		
16	Davenport I. B. & Sav. Assn., Davenport	95,758.54		45.00	
17	Decorah B. & L. Assn., Decorah	31,712.17			
18	Des Moines B. & L. Assn., Des Moines	714,664.92			
19	Dubuque B. & L. Assn., Dubuque	916,858.77	27,080.84		75.91
20	Emmetsburg B. & L. Assn., Emmetsburg				
21	Fidelity B. & L. Assn., Mason City*				
22	Fort Dodge B. & L. Assn., Fort Dodge	45,204.39	95,800.00		
23	Fort Mason B. & L. Assn., Fort Madison	68,649.57	189,000.00		
24	Germania B. L. & Sav. Assn., Cedar Falls	66,409.50	13,600.00		
25	Home B. & L. & Sav. Assn., Davenport				
26	Home B. & L. Assn., Estherville	79,366.78	53,100.00		
27	Home B. & L. Assn., Fort Dodge	278,394.97	152,100.00		
28	Home B. & L. Assn., Marion	53,614.70	49,400.00	5,495.64	
29	Home B. & L. Assn., Shenandoah	174,208.21	36,700.00		
30	Home B. & L. Assn., Waterloo	1,541,713.50			
31	Home Sav. & L. Assn., Council Bluffs	124,802.52	40,600.00		
32	Hull B. & L. Assn., Hull	6,741.00		14.10	
33	Iowa B. L. & Sav. Assn., Des Moines	22,056.43	8,275.00		
34	Iowa City L. & Invest. Assn., Iowa City	164,020.16	97,100.00		
35	Jefferson B. & L. Assn., Jefferson	19,863.22			
36	Jefferson County B. & L. Assn., Fairfield	66,164.42	50,000.00		
37	Keokuk L. & B. Assn., Keokuk	238,082.95			
38	LaPorte B. & L. Assn., LaPorte City	35,148.00			
39	Lee County L. & B. Assn., Keosauqua	198,677.20			
40	Linn County B. & L. Assn., Marion	65,533.98	32,000.00		
41	McGregor B. & L. Assn., McGregor	37,088.00	9,700.00		
42	Marshalltown Sav. & L. Assn., Marshalltown	521,812.00	324,650.00		
43	Mason City B. & L. Assn., Mason City	154,554.00	5,000.00		160.82
44	Miller County B. & L. Assn., Glenwood	11,068.00	800.00	84.00	16.60
45	Muscatine B. & L. Assn., Muscatine	44,165.36	16,927.21		
46	Mutual B. & L. Assn., Iowa Falls	83,044.25	10,709.90		
47	Mutual Home L. & Sav. Assn., Grinnell	770,470.27	25,650.00		
48	Mutual Home L. & Sav. Assn., Ottumwa	46,181.15	2,500.00	83.00	25.34
49	Newton Home Sav. & L. Assn., Newton	440,090.46			
50	Northwestern B. & L. Assn., Inwood	60,072.00	5,700.00		
51	Oskaloosa Home L. & Sav. Assn., Oskaloosa	59,690.11	17,200.00		
52	Page County B. & L. Assn., Clarinda	281,956.80	123,085.00	101.90	
53	Perry Home L. & Sav. Assn., Perry*				
54	Peoples B. & Sav. Assn., Ottumwa	123,004.00	123,465.64	150.40	47.85
55	Peoples Mutual B. & L. Assn., Waterloo	244,630.87		67.34	
56	Perpetual B. & L. Assn., Waterloo	2,116,571.98			
57	Perpetual Sav. & L. Assn., Cedar Rapids	5,197,894.01			
58	Poehontas B. L. & Sav. Assn., Poehontas	34.50			
59	Red Oak B. & Sav. Assn., Red Oak	152,298.50	111,200.00		32.50
60	Sanborn B. & L. Assn., Sanborn	36,473.67			
61	Spencer Mutual B. & L. Assn., Spencer	48,996.00			
62	Spirit Lake B. & L. Assn., Spirit Lake	40,046.41	5,800.00		
63	Siox City B. L. & Sav. Assn., Sioux City	25,034.39	16,000.00		
64	Stanton Mutual B. & L. Assn., Stanton	28,042.00	3,560.20		
65	Storm Lake Sav. & L. Assn., Storm Lake	70,419.50	4,650.00		
66	Villisca Mutual L. & B. Assn., Villisca	136,008.80	68,200.00	727.75	9.90
67	Vinton Sav. L. & B. Assn., Vinton	61,335.00		85.00	
68	Waverly Sav. & L. Assn., Waverly	7,453.34			
69	Waterloo B. & L. Assn., Waterloo	4,043,806.22	15,635.00		
70	West Burlington B. & Sav. Assn., West Burlington*				
71	Workington's B. & L. Assn., Belle Plaine	144,063.81			

\*No business transacted.

## DIVIDED AS TO FUNDS AND STOCK

[illegible]



TABLE NO. 6—STATEMENT OF

Number	Name and Location	Balance at Beginning of Year	Interest
	Grand total	\$ 382,260.82	\$ 1,870,735.15
1	Akron Domestic B. & L. Assn., Akron	\$ 308.24	2,288.45
2	Algon B. & L. Assn., Algon		2,494.89
3	Alton B. & L. Assn., Alton	4,061.50	2,378.70
4	Ames B. & L. Assn., Ames	292.30	22,163.40
5	Atkins Sav. & L. Assn., Atkins	455.98	737.28
6	Bokenham Sav. & L. Assn., Cedar Rapids	813.91	55,161.83
7	Burlington B. & L. Assn., Burlington	1,357.56	3,924.67
8	Cedar Falls B. & L. Assn., Cedar Falls	31,996.00	11,823.98
9	Cedar Rapids B. & L. Assn., Cedar Rapids	16,521.64	162,029.41
10	Cedar Valley B. & L. Assn., Cedar Falls	2,021.99	20,870.02
11	Centerville B. & L. Assn., Centerville		995.96
12	Charles City B. & L. Assn., Charles City	653.72	4,275.66
13	Clear Lake B. & L. Assn., Clear Lake	71.46	589.77
14	Clinton Home Sav. & L. Assn., Clinton	5,433.01	6,850.80
15	Council Bluffs M. B. & L. Assn., Council Bluffs	1,511.90	75,378.71
16	Davenport L. B. & Sav. Assn., Davenport		4,931.94
17	Decorah B. & L. Assn., Decorah	.01	2,529.54
18	Des Moines B. & L. Assn., Des Moines		42,769.09
19	Dubuque B. & L. Assn., Dubuque	6,670.05	67,478.99
20	Emmettsburg B. & L. Assn., Emmetsburg		4,851.79
21	Exeter B. & L. Assn., Mason City*		
22	Fort Dodge B. & L. Assn., Fort Dodge		
23	Fort Madison B. & L. Assn., Fort Madison	4,726.88	20,780.01
24	Germania B. & L. Sav. Assn., Cedar Falls		7,164.97
25	Home B. & L. Sav. Assn., Davenport		1,863.77
26	Home B. & L. Assn., Estherville	4,860.84	8,922.63
27	Home B. & L. Assn., Fort Dodge	3,792.42	37,459.61
28	Home B. & L. Assn., Marion	1,741.17	10,213.07
29	Home B. & L. Assn., Shenandoah	7,612.31	17,618.72
30	Home B. & L. Assn., Spencer	1,673.87	107,168.88
31	Home Sav. & L. Assn., Council Bluffs		5,618.45
32	Hull B. & L. Assn., Hull		1,040.52
33	Iowa B. & L. Sav. Assn., Des Moines	1.15	1,798.03
34	Iowa City L. & Invest. Assn., Iowa City	434.66	12,016.00
35	Jefferson B. & L. Assn., Jefferson	2,579.42	914.90
36	Jefferson County B. & L. Assn., Fairfield	1,277.83	6,238.49
37	Kokuk L. & B. Assn., Kokuk	79,323.57	27,784.84
38	LaPorte B. & L. Assn., LaPorte City	76.22	3,997.68
39	Lee County B. & L. Assn., Keokuk	57,492.17	19,056.18
40	Linn County B. & L. Assn., Marion	1,022.45	7,785.82
41	McGregor B. & L. Assn., McGregor		4,094.48
42	Marshalltown Sav. & L. Assn., Marshalltown	127.35	98,259.27
43	Mason City B. & L. Assn., Mason City		11,572.50
44	Mills County B. & L. Assn., Glenwood		460.64
45	Muscatine B. & L. Assn., Muscatine	583.83	5,417.97
46	Mutual B. & L. Assn., Iowa Falls	21.19	9,367.09
47	Mutual Home L. & Sav. Assn., Grinnell	34,707.81	55,390.24
48	Mutual Home L. & Sav. Assn., Tama	15,212.90	7,796.09
49	Newton Home Sav. & L. Assn., Newton		27,906.52
50	Northwestern B. & L. Assn., Inwood		6,147.89
51	Osaka Home L. & Sav. Assn., Osaka	2,501.99	6,763.32
52	Pace County B. & L. Assn., Clarinda	1,161.97	33,953.38
53	Perry Home L. & Sav. Assn., Perry*		
54	Peoples B. & Sav. Assn., Ottumwa		20,395.68
55	Peoples Mutual B. & L. Assn., Waterloo	76,814.19	12,024.11
56	Perpetual B. & L. Assn., Waterloo	929.47	150,507.68
57	Perpetual Sav. & L. Assn., Cedar Rapids	1,427.22	338,220.28
58	Ponahontas B. L. & Sav. Assn., Ponahontas	784.54	
59	Red Oak B. & Sav. Assn., Red Oak	127.64	21,480.59
60	Shenandoah B. & L. Assn., Shenandoah		4,455.96
61	Spencer Mutual B. & L. Assn., Spencer	5,677.98	
62	Spirit Lake B. & L. Assn., Spirit Lake	1,494.27	5,151.22
63	Sioux City B. L. & Sav. Assn., Sioux City		949.71
64	Stanton Mutual L. & B. Assn., Stanton	10.55	2,402.36
65	Storm Lake Sav. & L. Assn., Storm Lake		5,957.30
66	Village Mutual L. & B. Assn., Villisca	21.24	17,476.53
67	Vinton Sav. L. & B. Assn., Vinton	257.09	5,385.85
68	Waverly Sav. & L. Assn., Waverly	5.91	538.05
69	Waterloo B. & L. Assn., Waterloo	4,306.12	275,500.00
70	West Burlington B. & Sav. Assn., West Burlington*		
71	Workmen's B. & L. Assn., Belle Plaine	12.44	9,569.09

\*No business transacted.

PROFIT ACCOUNT—RECEIPTS

Fines	Transfer Fees	Lapses and Withdrawals	Membership Fees	Delinquent Interest	Miscellaneous	Total Receipts	Number
\$ 6,440.40	\$ 1,171.65	\$ 5,042.90	\$ 8,089.08	\$ 1,271.45	\$ 44,862.04	\$ 2,319,877.49	
\$ 17.80	\$ 7.50	\$ 14.00	\$ 169.50		\$ 120.00	\$ 2,925.26	1
58.00		25.96				2,378.85	2
2.18			113.00			6,555.38	3
						22,457.79	4
						1,192.96	5
			445.20			56,428.00	6
			102.43			5,444.66	7
			21.25		519.44	44,616.80	8
30.92		223.21	1,048.65			160,290.70	9
			53.25	254.14		23,630.20	10
377.78		62.52				665.30	11
			15.50		124.10	5,241.51	12
172.63						661.25	13
					56.10	12,339.91	14
					490.06	77,386.61	15
					15.00	5,174.79	16
141.62	3.75	82.48	129.00			2,664.32	17
5.80			935.00		1,640.36	45,370.38	18
	25.90			136.13	68,654.14	881.38	19
134.85					22.90	6,105.92	20
							21
							22
							23
73.72	156.25		15.00			1,594.26	24
5.26						7,185.25	25
						3,265.70	26
	37.50					13,821.27	27
						12,252.94	28
			159.58			12,136.81	29
2.50			262.73		20.45	25,423.78	30
70.24			62.00		617.73	109,617.23	31
					330.50	3,948.96	32
					1.25	1,108.15	33
3.48	.00	40	62.00		328.33	2,308.28	34
			180.75			13,572.70	35
					14,682.55	18,176.85	36
22.00					1,682.33	9,843.85	37
645.16						104,822.41	38
37.53	714.00	3.00	58.77	7.50	153.98	3,934.68	39
			574.73			77,623.10	40
					5.75	8,826.03	41
12.08			188.00		124.02	4,413.65	42
7.13			170.00			70,818.32	43
106.45			68.30			12,329.53	44
552.81			701.00			1,156.26	45
					8,008.80	45	
3.60			7.00			10,058.53	46
36.59	5.00		613.56		15.10	92,065.78	47
1,997.71						21,186.28	48
59.45	5.50		112.30			27,698.52	49
						6,317.78	50
62.79					107.10	9,562.76	51
						1,000.00	52
710.44	130.50	2,832.46	1,442.50			2,911.87	53
171.37						101,525.35	54
284.86	3.00		27.00			1,646.01	55
						347,976.22	56
						1,165.92	57
						2,142.87	58
57.92	2.50					2,635.10	59
						16,132.69	60
					31.90	4,854.82	61
						2,125.71	62
			878.50			2,548.19	63
18.13		85.20	31.95			2,402.36	64
			291.40		2.00	6,509.06	65
1.00						24,277.55	66
216.22	64.50		368.88	123.00		6,710.97	67
45.70						543.96	68
						279,894.61	69
						9,603.78	70
		22.25					71



TABLE NO. 7—STATEMENT OF PROFIT

Number	Name and Location	Dividends	Paid Interest Installment Stock Withdrawn	Paid Interest Full Paid Stock Withdrawn
	Grand total.....	\$ 1,414,222.99	\$ 75,879.95	\$ 48,814.69
1	Akron Domestic B. & L. Assn., Akron.....		\$ 701.12	
2	Algona B. & L. Assn., Algona.....	\$ 1,818.37		
3	Alton B. & L. Assn., Alton.....		1,956.07	
4	Ames B. & L. Assn., Ames.....	18,403.92		
5	Ames Sav. & L. Assn., Ames.....	713.29		
6	Bohemian Sav. & L. Assn., Cedar Rapids.....	52,279.92		
7	Burlington B. & L. Assn., Burlington.....	10,278.92	104.81	\$ 41.32
8	Cedar Falls B. & L. Assn., Cedar Falls.....	10,850.00	858.30	1,459.90
9	Cedar Rapids B. & L. Assn., Cedar Rapids.....	122,600.65		
10	Cedar Valley B. & L. Assn., Cedar Falls.....		9.78	
11	Centerville B. & L. Assn., Centerville.....	914.32	81.64	
12	Charles City B. & L. Assn., Charles City.....			
13	Clear Lake B. & L. Assn., Clear Lake.....	538.90		20.98
14	Home Sav. & L. Assn., Clear Lake.....	8,074.56		
15	Council Bluffs M. B. & L. Assn., Council Bluffs.....	55,663.61		
16	Davenport L. B. & Sav. Assn., Davenport.....	4,074.36		
17	Decorah B. & L. Assn., Decorah.....	1,620.89	20.86	
18	Des Moines B. & L. Assn., Des Moines.....	32,051.80		
19	Dubuque B. & L. Assn., Dubuque.....	45,493.87		
20	Emmettsburg B. & L. Assn., Emmetsburg.....			
21	Fidelity B. & L. Assn., Mason City*			
22	Fort Dodge B. & L. Assn., Fort Dodge.....			
23	Fort Madison B. & L. Assn., Fort Madison.....	16,765.70		
24	Germans R. B. & Sav. Assn., Cedar Falls.....	5,294.00		
25	Home B. & L. & Sav. Assn., Davenport.....			3.00
26	Home B. & L. Assn., Katherville.....	13,484.61		
27	Home B. & L. Assn., Fort Dodge.....			
28	Home B. & L. Assn., Marion.....	3,680.35	108.31	12.75
29	Home B. & L. Assn., Shenandoah.....	13,016.27		
30	Home B. & L. Assn., Waterloo.....	97,788.38		
31	Home Sav. & L. Assn., Council Bluffs.....	4,882.30		
32	Hull B. & L. Assn., Hull.....			
33	Iowa B. L. & Sav. Assn., Des Moines.....	776.27		
34	Iowa City L. & Invest. Assn., Iowa City.....	9,985.20		
35	Jefferson B. & L. Assn., Jefferson.....		3,557.70	
36	Jefferson County B. & L. Assn., Fairfield.....			
37	Kerkira L. B. & L. Assn., Kerkira.....		17,881.56	
38	LaPorte B. & L. Assn., LaPorte City.....	3,448.07		
39	Lee County L. & B. Assn., Keokuk.....		13,749.02	
40	Linn County B. & L. Assn., Marion.....	7,103.86		
41	McGregor B. & L. Assn., McGregor.....	2,673.86	225.54	
42	Manchester Sav. & L. Assn., Manchester.....		4,670.32	18,707.81
43	Mason City B. & L. Assn., Mason City.....	3,893.97	6,429.43	
44	Mills County B. & L. Assn., Greenwood.....	340.35		
45	Muscatine B. & L. Assn., Muscatine.....		26.99	654.20
46	Mutual B. & L. Assn., Iowa Falls.....			
47	Mutual Home L. & Sav. Assn., Grinnell.....	51,923.21		
48	Mutual Home L. & Sav. Assn., Tama.....	1,648.30		
49	Newton Home Sav. & L. Assn., Newton.....	22,635.74		
50	Northwestern B. & L. Assn., Inwood.....	5,447.24		
51	Osceola Home L. & Sav. Assn., Osceola.....	1,501.76		
52	Page County B. & L. Assn., Clarinda.....	23,904.88	2,643.73	
53	Perry Home L. & Sav. Assn., Perry*			
54	Peoples B. & Sav. Assn., Ottumwa.....	9,755.04		
55	Peoples Mutual B. & L. Assn., Waterloo.....		14,347.38	20,724.00
56	Perpetual B. & L. Assn., Waterloo.....	140,846.20		
57	Perpetual Sav. & L. Assn., Cedar Rapids.....	308,503.38		
58	Pocahontas B. L. & Sav. Assn., Pocahontas.....			
59	Red Oak B. & Sav. Assn., Red Oak.....	10,459.88		
60	Seneca B. & L. Assn., Seneca.....			314.15
61	Spencer Mutual B. & L. Assn., Spencer.....	8,731.15	1,040.29	
62	Spirit Lake B. & L. Assn., Spirit Lake.....			
63	Sixth City B. L. & Sav. Assn., Sioux City.....	717.00		
64	Stanton Mutual B. & L. Assn., Stanton.....	1,856.77	420.61	47.00
65	Storm Lake Sav. & L. Assn., Storm Lake.....	6,246.31		
66	Villisca Home L. & B. Assn., Villisca.....	10,191.77	7,046.49	4,703.00
67	Vinton Sav. L. & B. Assn., Vinton.....			
68	Waverly Sav. & L. Assn., Waverly.....	265.59		
69	Waverly B. & L. Assn., Waverly.....	251,900.97		2,126.31
70	West Burlington B. & Sav. Assn., West Burlington*			
71	Workmen's B. & L. Assn., Belle Plaine.....	\$ 922.95		

### ACCOUNT—DISBURSEMENTS

[illegible]

\*No business transacted.



TABLE NO. 8—TRANSACTIONS IN SHARES

Number	Name and Location	Share Transactions 1923				Total Number of Borrowing Members
		In Force at Beginning of Year	Sold During Year	Cancelled During Year	In Force December 31, 1923	
	Grand total	527,108	171,537	77,617	621,028	12,676
1	Akron Domestic B. & L. Assn., Akron	802	339	93	1,048	24
2	Algonia B. & L. Assn., Algonia	804	104	143	766	14
3	Alton B. & L. Assn., Alton	553	216	83	680	29
4	Ames B. & L. Assn., Ames	3,319	1,913	627	4,903	155
5	Atkins Sav. & L. Assn., Atkins	133	98	35	196	3
6	Bohemian Sav. & L. Assn., Cedar Rapids	11,435	2,968	1,421	12,982	330
7	Burlington B. & L. Assn., Burlington	968	880	95	1,796	45
8	Cedar Falls B. & L. Assn., Cedar Falls	3,500	869	95	7,820	86
9	Cedar Rapids B. & L. Assn., Cedar Rapids	38,598	10,889	4,534	44,950	703
10	Cedar Valley B. & L. Assn., Cedar Falls	10,146	3,153	1,950	11,349	117
11	Centerville B. & L. Assn., Centerville	995	172	34	1,123	10
12	Charles City B. & L. Assn., Charles City	2,845	704	3,045	3,045	7
13	Clear Lake B. & L. Assn., Clear Lake	342	3	94	253	41
14	Clinton Home Sav. & L. Assn., Clinton	818	402	183	1,035	84
15	Council Bluffs M. B. & L. Assn., Council Bluffs	28,880	8,954	4,707	33,136	473
16	Davenport L. B. & Sav. Assn., Davenport	1,062	4	76	1,104	59
17	Des Moines B. & L. Assn., Des Moines	1,195	318	240	1,181	71
18	Des Moines B. & L. Assn., Des Moines	13,431	14,437	4,737	23,131	348
19	Emmettsburg B. & L. Assn., Emmetsburg	17,717	3,296	2,329	20,674	504
20	Fidelity B. & L. Assn., Mason City*	1,708	151	128	1,721	32
21	Fort Dodge B. & L. Assn., Fort Dodge	2,867	2,931	None	5,119	50
22	Fort Madison B. & L. Assn., Fort Madison	2,067	1,001	437	2,391	126
23	Germania B. & L. Sav. Assn., Cedar Falls	1,361	587	141	2,391	47
24	Home B. & L. Assn., Davenport	900	65	129	964	65
25	Home B. & L. Assn., Estherville	4,077	231	210	4,098	55
26	Home B. & L. Assn., Fort Dodge	12,017	4,437	757	15,697	167
27	Home B. & L. Assn., Marion	944	944	600	1,944	60
28	Home B. & L. Assn., Shenandoah	3,867	1,249	473	2,888	105
29	Home B. & L. Assn., Waterloo	21,386	5,629	1,248	35,767	510
30	Home Sav. & L. Assn., Council Bluffs	1,121	719	382	6,802	82
31	Hull B. & L. Assn., Hull	241	124	21	944	7
32	Iowa B. L. & Sav. Assn., Des Moines	1,123	1,451	125	2,451	27
33	Iowa City L. & Invest. Assn., Iowa City	2,341	2,361	284	4,418	54
34	Jefferson B. & L. Assn., Jefferson	732	15	150	617	6
35	Jefferson County B. & L. Assn., Fairfield	2,040	970	707	2,803	73
36	Keokuk L. B. & Sav. Assn., Keokuk	3,163	832	557	3,355	35
37	LaPorte B. & L. Assn., LaPorte City	1,047	143	57	1,133	46
38	Lee County F. & B. Assn., Keokuk	2,440	374	321	2,603	327
39	Linn County B. & L. Assn., Marion	314	277	1,921	84	84
40	McGregor B. & L. Assn., McGregor	1,297	414	1,451	96	96
41	Marshalltown Sav. & L. Assn., Marshalltown	24,008	6,954	3,568	27,364	492
42	Mason City B. & L. Assn., Mason City	5,083	5,880	1,600	9,363	95
43	Mills County B. & L. Assn., Glenwood	1,359	1,410	90	1,320	9
44	Muscatine B. & L. Assn., Muscatine	3,135	315	1,804	1,804	108
45	Mutual Home L. & Sav. Assn., Grinnell	8,254	1,771	1,583	8,442	302
46	Mutual Home L. & Sav. Assn., Tama	1,778	304	259	1,823	67
47	Mutual Home L. & Sav. Assn., Tama	4,302	968	367	4,728	193
48	Newtown Home Sav. & L. Assn., Newtown	2,083	221	355	2,061	193
49	Northwestern B. & L. Assn., Iowa	1,749	844	277	2,216	55
50	Oakdale Home L. & Sav. Assn., Oklahoma	10,013	3,581	1,757	11,839	310
51	Pace County B. & L. Assn., Clarinda	2,704	1,170	597	3,377	211
52	Perry Home L. & Sav. Assn., Perry*	9,969	913	1,789	9,090	134
53	Peoples B. & Sav. Assn., Ottumwa	52,469	11,029	6,931	37,547	1,008
54	Peoples Mutual B. & L. Assn., Waterloo	78,865	25,943	11,323	93,513	1,871
55	Perpetual B. & L. Assn., Waterloo	89	None	40	1	1
56	Perpetual Sav. & L. Assn., Cedar Rapids	1,824	734	7,162	139	139
57	Ponchaconta B. & L. Sav. Assn., Ponchaconta	89	None	40	1	1
58	Red Oak B. & Sav. Assn., Red Oak	1,824	734	7,162	139	139
59	Saunder B. & L. Assn., Saunder	895	311	290	807	22
60	Spencer Mutual B. & L. Assn., Spencer	1,279	219	376	1,303	34
61	Spirit Lake B. & L. Assn., Spirit Lake	2,159	167	2,108	24	24
62	Sioix City B. & L. Sav. Assn., Sioux City	5,790	199	5,591	20	20
63	Stanton Mutual B. & L. Assn., Stanton	773	262	141	894	18
64	Stora Lake Sav. & L. Assn., Stora Lake	3,083	778	3,161	36	36
65	Village Mutual L. & B. Assn., Village	3,158	1,513	1,060	5,611	172
66	Vinton Sav. L. & B. Assn., Vinton	2,038	492	2,491	35	35
67	Waverly Sav. & L. Assn., Waverly	179	None	8	171	8
68	Waterloo B. & L. Assn., Waterloo	79,274	14,787	12,083	81,978	1,500
69	West Burlington B. & Sav. Assn., West Burlington*	2,582	88	87	2,608	119
70	Workingtons B. & L. Assn., Belle Plaine					

\*No business transacted.

## AND MISCELLANEOUS STATISTICS

Total Number of Shares Held by Them	Average Rate Per Cent Interest on Loans	Average Rate Per Cent Interest Earned	Per Cent of Value Landed on Real Estate	Largest Amount Single Mortgage Loan	Average Amount Mortgage Loans	Gross Amount Earned During Year	Gross Amount of Expenses During Year	Total Withdrawal Value of all Shares in Force	Number
279,894				\$ 698,156.00	\$ 124,221.93	\$ 1,939,701.91	\$ 201,107.57	\$25,329,715.60	
316	08	08	50	\$ 2,800.00	\$ 1,277.00	\$ 2,617.00	\$ 2,261.53	\$ 29,889.73	1
351	08	07	*	4,500.00	2,967.14	2,378.83	372.98	36,487.53	2
330	08	08		2,000.00	1,100.00	1,902.66		25,276.84	3
4,706	07	07	50	10,000.00	2,683.78	22,165.40	2,638.29	400,688.37	4
1,028	07	07		6,000.00	3,266.00	737.28	398.27	7,164.47	5
9,490	09	06	55	10,000.00	1,225.00	56,420.94	3,116.19	963,837.65	6
1,715	07	06	60	4,000.00	1,590.00	4,987.10	374.40	78,269.09	7
1,426	08	08	55	4,000.00	1,000.00	12,110.06	956.35	125,044.08	8
21,044	05	073		10,000.00	2,912.58	143,668.96	10,327.38	2,139,437.72	9
2,801	08	09	60	10,000.00	2,361.11	21,608.30	1,218.10	252,283.57	10
152	073	075	70	3,000.00	1,330.00	1,172.86	15,304.98	15,304.98	11
749	07	072	60	4,500.00	1,978.90	4,287.36	682.52	69,545.30	12
6	08	051	60	2,200.00	1,038.40	589.77	66.00	7,197.74	13
1,062	07	05	63	10,000.00	1,425.21	6,966.90	2,325.78	107,359.13	14
10,712	07	06	60	9,000.00	2,200.00	77,386.57	11,691.20	1,091,526.07	15
331	06	05	65	5,000.00	1,500.00	5,174.79	1,100.43	92,885.78	16
413	07	0614	60	3,800.00	1,828.57	2,664.35	545.99	31,712.17	17
9,047	07	06	60	10,000.00	2,912.58	143,668.96	12,514.13	746,716.72	18
8,139	07	060	63	12,000.00	1,281.61	57,794.09	6,662.36	943,891.61	19
597	08	085	50	3,500.00	2,046.87	6,105.92	1,129.09	71,413.38	20
None	08	None	None	None	None	None	None	None	21
1,814	08	75	75	8,500.00	2,707.00	9,117.55	903.99	141,004.39	22
1,573	08	07	63	10,000.00	2,316.07	24,697.82	2,464.50	357,592.97	23
803	08	08	60	6,500.00	1,700.00	7,183.23	1,921.23	89,014.88	24
4,469	08	035	60	7,300.00	2,000.00	2,901.58	993.60	41,372.50	25
3,550	08	05	60	5,000.00	2,200.00	8,960.43	30.50	132,466.78	26
3,960	08	095+	73	10,000.00	2,974.83	27,459.41	5,685.48	430,494.97	27
1,171	08	08	60	2,000.00	1,112.55	10,373.15	508.04	108,510.24	28
1,471	078	07	60	5,000.00	1,143.00	17,911.47	1,031.51	245,327.28	29
14,438	07	07	63	30,000.00	2,790.00	107,943.35	8,547.79	1,558,830.85	30
1,162	08	07	60	2,500.00	2,000.00	5,940.35	818.52	167,908.93	31
130	08	135	50	2,000.00	1,877.14	1,108.15	391.30	7,606.97	32
360	078	06	50	2,800.00	1,135.00	2,307.13	2,257.92	30,331.43	33
2,213	07	067	60	12,000.00	4,098.14	12,938.09	825.59	205,120.13	34
1,162	08	050	60	2,500.00	1,549.00	15,597.43	620.00	19,867.23	35
1,036	08	07	63	4,300.00	1,555.00	8,566.00	992.98	66,424.32	36
2,109	07	01	60	9,000.00	1,250.00	28,408.84	1,847.40	304,029.14	37
482	08	086	63	4,000.00	1,047.00	3,934.68	481.92	45,373.84	38
1,162	08	07	60	9,000.00	1,108.00	20,130.63	1,849.46	233,615.40	39
1,052	08	09	63	3,000.00	1,287.00	7,803.60	333.75	97,533.88	40
658	08	07	73	3,500.00	1,671.48	2,673.89	368.33	39,956.26	41
11,331	08	093	53	5,000.00	1,990.02	70,818.22	4,987.58	943,064.86	42
1,366	08	08	63	4,000.00	1,944.80	12,133.18	1,918.15	175,295.68	43
1,028	08	108		1,150.00	1,244.48	613.61	613.61	613.61	44
825	08	095	63	3,800.00	1,250.75	4,976.60	730.00	72,353.78	45
1,181	08	07	63	5,000.00	2,568.48	10,058.53	8,480.98	104,614.10	46
8,020	0676	067	63	10,000.00	1,957.55	57,387.95	5,079.69	801,933.61	47
1,181	08	07	63	2,000.00	988.05	973.34	266.11	68,997.64	48
5,330	072	07	63	25,000.00	2,761.65	27,909.52	3,274.12	440,690.49	49
884	08	08	63	4,000.00	1,284.40	6,317.78	432.10	74,426.27	50
1,184	072	07	63	5,000.00	1,397.38	7,090.77	1,443.04	76,029.91	51
4,745	08	09	55	37,000.00	1,454.00	36,236.82	1,665.60	329,261.92	52
1,703	078	08	63	6,200.00	1,311.17	22,911.17	11,075.16	142,708.74	53
2,784	08	095	63	22,000.00	2,000.00	24,711.16	3,321.11	307,158.65	54
24,900	08	07	63	90,000.00	2,004.61	150,367.88	10,329.66	2,116,371.98	55
30,000	08	07	63	75,000.00	2,806.00	342,976.27	17,696.33	3,197,894.01	56
4	07			350.00	350.00		36.00	241.50	57
3,317	078	076	50	6,000.00	2,111.00	22,142.87	2,295.27	290,805.04	58
397	08	08	53	2,500.00	1,354.27	28,434.60	3,901.78	33,744.16	59
1,028	072	072	63	4,500.00	1,966.00	2,455.92	348.81	51,549.90	60
650	08	08	63	3,500.00	1,875.00	3,360.60	66.50	46,446.41	61
404	07	06	63	4,000.00	2,337.50	1,993.21	1,220.62	41,354.39	62
404	07	06	63	4,000.00	2,075.00	2,548.19	2,548.19	2,548.19	63
1,327	08	078	63	5,000.00	2,576.78	5,351.70	624.65	85,568.03	64
1,224	08	078	63	4,500.00	948.67	17,870.97	2,204.86	159,032.08	65
941	06	09+	70	5,000.00	2,000.00	4,313.15	264.82	72,825.60	66
73	08	08	70	1,600.00	833.33	538.00	297.68	7,123.34	67
41,000	08	07	63	90,000.00	3,600.00	275,500.44	21,483.78	4,040,866.22	68
1,488	07	095	66	2,000.00	1,348.63	9,591.34	617.77	148,500.20	69



STATE OF IOWA

1923

REPORT ON

# Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1923

Statistics of Cities and Towns of Iowa

GLENN C. HAYNES

Auditor of State

Published by  
THE STATE OF IOWA  
Des Moines

# LETTER OF TRANSMITTAL

HON. N. E. KENDALL, *Governor.*

SIR: I have the honor to transmit herewith, in accordance with law, the annual report of the department of Finance and Municipal Accounting for the year beginning April 1, 1922, and ending March 31, 1923.

GLENN C. HAYNES, *Auditor of State.*

Des Moines, Iowa, December 1, 1923.

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## FINANCE AND MUNICIPAL ACCOUNTING

### REPORT OF DEPARTMENT

This department, created in 1907, is under the supervision and direction of the auditor of state. This report is compiled and published in accordance with law, and contains statistical information concerning cities and towns, tabulated as to receipts and expenditures, together with tables showing total debt obligations as to general bonds, municipal industry bonds, temporary loans, outstanding warrants, and all other obligations. Also tables showing valuation of property subject to taxation January 1, 1922, and levies made in August, 1922, and the value of municipal owned possessions.

This report is the seventeenth annual report to be published by the department of municipal finance and accounts and contains data relative to each of the 107 cities of the state and from 800 of the 810 incorporated towns.

The number of municipalities failing to file reports with the department, as required by law, is smaller this year than any year since the municipal accounting law was put into effect.

The report this year has been changed somewhat from the former ones. A great deal of difficulty was experienced in carrying totals from one page to another and in arriving at a balance when these totals were carried through to the end of the report.

The blanks as sent out last year have had the hearty approval of a great many clerks, and of course have had some criticism but not enough to speak of.

### COMMISSION AND MANAGER CITIES

There have been no additions to the commission governed cities during the year. The cities operating under the commission plan of government are in order of population as follows: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Mason City, Fort Dodge, and Keokuk. During the year 1923, Marshalltown abandoned Commission Plan of Government and reverted to Government under the General Law.

The cities governed under the general manager plan are Dubuque, Webster City, Estherville, Clarinda, Mt. Pleasant, Iowa Falls, Maquoketa, Manchester, Anamosa, Villisca.

Cities and towns operating under Special Charter: Davenport, Muscatine, Glenwood, Wapello and Camanche. After April 1,

1923, Glenwood elected to operate under the provisions of the General Municipal Statutes.

#### CITIES AND TOWNS

*Division of, into cities of the first class, second class, and towns.*

"Every municipal corporation now organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class: every municipal corporation now organized as a city of the second class, or having a population of two thousand, but not exceeding fifteen thousand, shall be a city of the second class, and every municipal corporation having a population of less than two thousand shall be deemed a town, town site platted and unincorporated shall be known as villages."

During the fiscal year (April 1, 1922, to April 1, 1923) the following towns were incorporated:

Donnan, September 5, 1922.

Fredonia, January 26, 1923.

Okoboji, July 28, 1922.

Unionville, July 1, 1922.

#### EXAMINATIONS

The law provides that the auditor of state shall at least once in two years examine into, audit and report upon the financial condition and transactions of all cities having a population of three thousand or more.

#### TOWNS NOT REPORTING

The towns whose clerks failed to file reports as required by law are as follows: Alford, Coralville, Hopeville, Lattners, Le Claire, Quimby, Coon Rapids, Richland, Sandyville, and Underwood.

The following towns have been dissolved during the fiscal year: Fort Des Moines, East Peru, Sherrill.

The towns not reporting were notified repeatedly regarding their annual reports. Their attention was directed to the law which provides that if the clerk fails to file the report with the auditor of state the auditor has the authority to send an examiner or examiners to said town to make the report and charge the expense against such delinquent town.

#### RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts from all sources.....	\$25,624,303.01	\$ 8,855,698.76
Total disbursements for all purposes.....	24,171,515.20	8,193,897.81
Cash on hand at beginning of year.....	4,903,146.92	1,852,960.17
Cash on hand at close of year.....	6,211,193.83	2,322,540.97

#### MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds .....	\$17,484,208.92	\$ 5,144,579.09
Municipal industry bonds.....	10,653,428.07	3,952,845.04
Temporary loans .....	163,916.00	132,698.73
Outstanding warrants .....	1,030,314.29	601,802.15
*Special fund bonds.....	7,746,958.04	5,334,475.56
Judgments .....	284,152.78	115,648.06
Miscellaneous debts .....	619,152.77	107,464.36

Grand total .....\$37,981,230.87 \$15,389,512.99

\*Practically all for special assessments.

#### PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Total assessed valuation of real property....	\$664,434,508.00	\$210,080,369.00
Total assessed valuation of personal property .....	172,429,942.00	87,448,339.00
Total assessed valuation of railroad property .....		26,331,381.00
Total assessed valuation of telephone and telegraph .....	28,765,372.00	1,612,755.00
Total assessed valuation of express company .....		114,919.00

Grand total .....\$865,629,822.00 \$325,587,763.00

The above property is taxed on 25% of its valuation.

	Cities	Towns
Total assessed valuation of moneys and credits .....	\$284,546,650.00	\$243,837,808.00
Moneys and credits are taxed at five mills on the dollar.		

#### CITY AND TOWN OFFICIALS

A complete directory of the principal officers of the cities and towns is made a part of this report. The report also contains, in conformity with the acts of the Thirty-fifth General Assembly, the annual financial report of the secretary of the League of Iowa Municipalities, for the year ending July 31, 1923.

#### PURPOSE OF DEPARTMENT

It is the purpose of this department to impartially examine and investigate into the accounts and affairs of all cities and towns with a population of three thousand or over and make a report thereon, setting out such criticism and recommendations as are deemed advisable.

It is a recognized fact that there is greater loss or waste of public funds through incompetency in the public service than by reason of the dishonesty of public officials. Therefore the examiners have



been instructed to give every assistance possible to the officials, with the hope that better city and town government will result; that better law enforcement will be had, and that a closer relationship will exist between officials of all cities and towns and this office.

#### RECOMMENDATIONS

Experience in the examination of cities and towns has disclosed the fact that there are a number of instances wherein laws governing city officials and the collection and disposition of the public revenue should either be repealed or amended and in some cases new laws enacted. We would, therefore, suggest that the following changes be made in the laws.

##### FIRST:

That section 660-a, Supplement to the Code 1913, be changed to include "towns" and that wherein this section reads "at interest at the rate of not less than two per cent per annum on ninety per cent of the daily balances" changed to read, "at interest at the rate of two and one-half per cent of the daily balances." Under the present reading of this section the banks in towns receiving the funds of the municipality are not required to pay interest on said funds.

##### SECOND:

That a law should be enacted providing that clerks of municipal and superior courts shall pay into the city treasury on January first and July first of each year, all unclaimed fees.

Under the present method the clerks of municipal and superior courts are not required by statute to make disposition of all the unclaimed fees of the office.

##### THIRD:

That a law should be enacted providing for the publication, in at least one or more newspapers of general circulation in said city or town, a short, concise resumé of the examiners' report for each city and town examined.

##### FOURTH:

It is a recognized fact that some cities and towns are showing a deficit, or will show a deficit at the time of payment or settlement of bonds for special assessments.

There are three reasons for the special street improvement fund deficiency:

First: Delinquent payments on assessments payable to the county recorder.

Second: Interest accruals on principal and interest.

Third: Payment of entire assessment after property owner has waived the payment and same has been certified to the county treasurer for collection.

For the reasons stated above, some provision should be made in the law to take care of the deficiencies.

##### FIFTH:

Section 1056-a-1, Supplement to the Code 1913, requires an examination of all cities having a population of three thousand or more at least once in two years.

It is recommended that this section be amended so as to require an examination of cities of the first class annually. (This is done at this time in practically all of these cities at their request.)

It is also recommended that all cities of the second class be examined at least once in each two years. (The only addition will be cities having a population of between two and three thousand.)

It is also recommended that all independent school districts lying in whole or in part in cities of the first class, be examined once each year; that all independent school districts lying in whole or in part in cities of the second class, be examined at least once in two years; that the examination of school districts be made at the time said city examination is made.

##### SIXTH:

The laws which govern the independent divisions of city government, such as libraries, water works, hospitals, and in some cases parks and cemeteries, provide that the fiscal year shall be from January 1st to December 31st each year, while the fiscal year period for general city business is from April 1st to March 31st of the following year.

The law should be changed to include independent divisions of the city government so as to conform with the laws governing general city business.

##### SEVENTH:

It is suggested that chapter 288, section 10, acts of the Thirty-eighth General Assembly be amended so as to require both privately owned public utilities and municipally owned public utilities to render a report at least once a year to the auditor of state, giving such data as he may ask for.

It is further recommended that the examination of such utility accounts be made by an expert accountant selected by the auditor of state.

## MUNICIPAL ACCOUNTING LAW

### TITLE V, Chapter 14-A of the Supplement to the Code, 1913.

SECTION 1056-a7. *Annual Financial Report.* It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him. (31 G. A., ch. 34, Sec. 1.)

SEC. 1056-a8. *How Published.* In cities having a population of five thousand or over, the annual report shall be published in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council. (31 G. A., ch. 34, Sec. 2.)

SEC. 1056-a9. *Certified to Auditor of State—Auditor to Publish Returns—Failure to Report—State Examiner—Compensation.* On or before the first day of May of each year the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in a form prescribed as hereinafter provided, and said auditor of state shall publish in a separate volume such returns showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. If the auditor or clerk of any city or town shall fail to file his report with the auditor of state within the time hereby prescribed the auditor shall have authority to send an examiner or examiners, to said city or town to make the report, and the expense of said examiner or examiners, including per diem for the time so employed, shall be charged against such delinquent city or town. It shall be the duty of the auditor or clerk who served in such capacity during the time covered by the report, to prepare and file the same, and if the said auditor or clerk shall have retired from the office, the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state



shall be annually printed on or before December first for general distribution in accordance with law. (35 G. A., ch. 97.)

Sec. 1056-a10. *Uniform System of Accounts—Auditor to Prescribe—Advisory Committee.* That uniformity in the methods of accounting for and reporting the financial transactions of municipalities may be secured, the auditor of state is authorized and he is hereby directed to formulate and prescribe a system of municipal accounts and method of presenting departmental and general reports which shall be adopted and complied with in the administration of all cities and towns on and after April first nineteen hundred and seven (1907). To insure careful consideration of the merits and defects of existing methods in local accounting, the auditor of state shall appoint an advisory committee of not less than five nor more than seven persons familiar with municipal accounts, a majority of whom shall be city accounting officers; said committee shall serve without compensation except that their necessary traveling and hotel expenses for a period not to exceed thirty days shall be allowed them and for such expenses the auditor of state is authorized to issue warrants upon the treasurer of state. In the system to be devised as herein contemplated, the officer and persons charged therewith shall adopt so far as practicable the latest and most approved methods in municipal accounting, especially the classifications and definitions of municipal finance in use in the national census office. (31 G. A., ch. 34, Sec. 4.)

Sec. 1056-a11. *Examiners of Municipal Accounts—Compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of three thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thorough-going examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be seven dollars (?) for each day actually employed, together with the necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills thereof, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A., ch. 34, Sec. 5.)

Sec. 1056-a12. *Application for Examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and

report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

Sec. 1056-a13. *Applicable to Special Charter Cities.* The foregoing provisions shall apply to cities under special charters. (31 G. A., ch. 34, Sec. 7.)

Sec. 1056-a14. *Repeal—Acts in Conflict.* All acts or parts of acts inconsistent with this act are hereby repealed. (31 G. A., ch. 34, Sec. 8.)

Sec. 134. *Examination Upon Petition.* Any township, school or municipal corporation may secure an examination of its financial transactions and the condition of its funds, and a report thereon by the auditor of state or one of his examiners, upon application to the auditor of state, provided said application is accompanied by a petition signed by twenty-five or more taxpayers of the township, school or municipal corporation desiring an investigation and requesting such an examination and setting forth facts which, in the opinion of the state auditor, shall justify such action. As soon as examination for any such municipal corporation has been completed, and the expenses thereof paid by the state, the auditor of state shall forthwith file a claim against the municipal corporation so examined; which claim, when so filed, shall become a legal and valid claim against said municipal corporation, payable from its general funds as all other claims are paid. (S., No 13, Par. 100-e.)

## REPORT ON MUNICIPAL FINANCES

RECEIPTS FROM EXAMINATION DURING YEAR APRIL 1, 1922 TO APRIL 1, 1923

City or Town	Date of examination	Cost	Date of payment
Atlantic	Feb. 7, 1923	\$ 136.29	Mar. 9, 1923
Boone	Feb. 26, 1923	331.36	Mar. 28, 1923
Cedar Falls	Oct. 30, 1922	206.85	Nov. 16, 1922
Cedar Rapids	Mar. 22, 1923	728.52	May 12, 1923
Chariton	May 28, 1922	141.97	June 21, 1922
Charles City	Dec. 1, 1922	256.84	Jan. 8, 1923
Clinton	Aug. 19, 1921	580.64	April 18, 1922
Council Bluffs	Dec. 18, 1922	875.22	Feb. 22, 1923
Creston	Feb. 23, 1923	194.54	Mar. 7, 1923
Clarinda	Dec. 29, 1922	138.53	Feb. 8, 1923
Davenport	Sept. 5, 1922	1,130.82	Dec. 9, 1922
Dubuque	Feb. 14, 1922	786.87	Oct. 9, 1922
Des Moines	Aug. 1, 1921	911.00	April 18, 1922
Des Moines	May 15, 1922	4,861.32	Mar. 21, 1923
Eagle Grove	Sept. 28, 1921	270.31	Feb. 27, 1923
Eldora	Mar. 22, 1921	107.39	Feb. 22, 1923
Eldora	July 29, 1922	102.60	Feb. 22, 1923
Fort Madison	Nov. 29, 1922	218.40	Jan. 8, 1923
Griswell	June 21, 1922	66.66	Oct. 2, 1922
Glenwood	Jan. 8, 1923	106.23	Feb. 5, 1923
Gilman	April 30, 1922	67.86	May 30, 1922
George	Aug. 11, 1922	109.77	Sept. 25, 1922
Hull	Aug. 23, 1922	78.76	Oct. 4, 1922
Hartley	June 8, 1922	168.56	July 14, 1922
Iowa City	July 17, 1922	331.66	Sept. 16, 1922
Iowa Falls	Nov. 9, 1922	147.43	Dec. 9, 1922
Keokuk	June 26, 1922	251.33	July 22, 1922
Marengo	Aug. 19, 1922	59.94	Oct. 18, 1922
Muscatine	Mar. 25, 1922	448.62	May 4, 1923
Manchester	Nov. 16, 1922	132.01	Dec. 20, 1922
Maquoketa	Feb. 25, 1922	99.92	June 19, 1922
Newton	Dec. 18, 1922	369.49	Feb. 7, 1923
New Sharon	May 15, 1922	71.27	July 6, 1922
Oskaloosa	Nov. 16, 1922	229.87	Jan. 17, 1923
Rudd	May 6, 1922	60.84	Mar. 5, 1923
Red Oak	July 25, 1922	206.79	Oct. 16, 1922
Spirit Lake	June 10, 1922	171.01	July 7, 1922
Stuart	Feb. 24, 1922	361.28	April 6, 1922
Storm Lake	Oct. 26, 1921	210.67	April 14, 1922
Valley Junction	Aug. 21, 1922	189.19	Sept. 11, 1922
Waverly	Aug. 19, 1922	120.23	Oct. 5, 1922
Water Works—			
Council Bluffs	Jan. 31, 1923	477.67	Feb. 21, 1923
Dubuque	April 14, 1922	137.16	June 24, 1922
Muscatine	Mar. 28, 1922	158.05	May 4, 1922
School Districts—			
Elwood Independent District	April 18, 1922	215.78	Jan. 6, 1923
Clarinda Independent District	Jan. 5, 1923	136.09	Feb. 19, 1923
Cooper Consolidated District	May 6, 1922	125.80	June 24, 1922
Lamont Independent District	Jan. 22, 1923	135.13	Mar. 24, 1923
Spring Hill Independent District	June 1, 1922	84.49	June 27, 1922
Building and Loan Assns.—			
Mutual Home Loan & Savings, Grinnell, Iowa	Jan. 16, 1923	124.47	Feb. 22, 1923
Total		\$ 17,631.41	

## GENERAL TABLES

## CITIES AND TOWNS



TABLE NO. 1A—CITIES—DATE OF INCORPORATION; AREA;  
31, 1923; BALANCE

No. in order of population	Date of Incorporation		Population census 1920	Square miles in corporation	County Tax Receipts				
	First	Last			General government	Independent divisions	Special assessments	Miscellaneous	
Grand total....					\$25,152	\$8,737,396.00	\$2,569,437.75	\$2,010,074.46	\$266,605.65
1	Des Moines	1857	1863	126,498	54.56	1,286,419.76	1,134,003.30		26,512.77
2	Sioux City	1867	1874	71,227	44.75	912,492.00	48,314.63	269,588.20	12,078.66
3	Davenport	1829	1851	56,727	16.34	964,149.04		2,401.19	1,932.14
4	Cedar Rapids	1856	1856	45,906	13.12	511,106.94			5,716.49
5	Dubuque	1837	1857	39,141	13.00	546,343.24	27,169.29	175,444.02	12,949.70
6	Waterloo	1868	1906	36,230	13.51	324,587.98	107,832.02	96,803.62	
7	Council Bluffs	1853	1853	36,102	16.25	306,767.85	89,428.67		2,850.11
8	Clinton	1859	1881	24,151	10.00	188,701.73	29,408.79	33,821.67	3,717.38
9	Burlington	1836	1845	24,067	10.25	212,325.06	65,850.32	4,494.24	
10	Ottumwa	1831	1868	23,063	7.80	197,596.49	45,140.18		
11	Mason City	1870	1881	20,965	5.00	255,996.60	44,548.45		
12	Fort Dodge	1869	1869	19,347	4.60	188,488.18		155,302.30	23,244.35
13	Muscatine	1836	1851	16,068	6.70	178,129.14	71,275.80	112,822.45	
14	Marshalltown	1863	1868	15,731	6.75	26,250.00	83,128.00	4,407.51	
15	Keokuk	1848	1848	14,423	7.00	172,929.55	6,218.82		340.81
16	Boone	1866	1866	12,451	4.98	82,778.28	10,974.67		1,072.52
17	Port Madison	1859	1859	12,066	8.00	19,066.14	4,809.74		83,217.56
18	Iowa City	1838	1838	11,767	5.12	134,254.01	45,061.00	50,086.40	
19	Okaloosa	1862	1862	9,427	3.30	94,029.80	12,780.29	29,581.00	760.45
20	Centerville	1855	1870	8,486	3.50	47,661.05	5,197.51	20,834.44	
21	Creston	1871	1871	8,004	5.00	47,381.85	4,007.53	30,969.19	973.06
22	Oelwein	1888	1867	7,455	4.00	40,807.02	6,841.55		
23	Charles City	1860	1865	7,350	4.00	47,792.71	11,281.71	47,668.61	
24	Newton	1857	1876	6,627	2.00	75,480.98	16,300.04	88,151.88	1,000.30
25	Cedar Falls	1857	1865	6,316	4.00	29,514.41	6,572.38	3,921.21	16,708.63
26	Ames	1870	1863	6,270	6.00	71,252.83	9,914.61		
27	Fairfield	1847	1868	5,948	2.50	50,867.24	5,136.45	474.00	652.67
28	Cherokee	1873	1891	5,824	2.50	39,454.82	4,050.27	66,822.39	
29	Webster City	1874	1865	5,657	12.00	13,345.40	19,006.96	389.15	639.32
30	Perry	1875	1885	5,642	4.00	58,060.00		49,351.00	
31	Red Oak	1869	1876	5,578	3.25	35,125.23	6,504.71		
32	Grinnell	1865	1878	5,392	2.25	64,256.43	12,916.53	25,678.17	
33	Atlantic	1869	1878	5,329	2.00	32,363.29	16,879.89	16,860.64	
34	Shenandoah	1871	1886	5,235	2.00	55,847.87	5,093.67		
35	Chariton	1867	1874	5,175	2.50	42,410.33			
36	Albia	1859	1876	5,067	9.00	18,865.00	42,802.90	1,473.85	
37	Estherville	1864	1894	4,690	4.00	45,850.44	3,847.04	107,809.16	
38	Washington	1864	1864	4,607	2.00	49,588.81	5,244.50		
39	Le Mars	1881	1881	4,683	1.50	11,074.78	13,194.00	1,494.00	11,332.53
40	Spencer	1860	1862	4,599	3.50	13,274.26	31,821.50	55,660.38	1,506.71
41	Clarinda	1867	1882	4,511	2.00	28,829.61	8,874.23		1,175.08
42	Eagle Grove	1888	1892	4,433	4.00	25,292.04	4,241.05	286.11	
43	Carroll	1860	1862	4,254	3.50	25,860.20	10,262.84	5,844.62	
44	Marion	1865	1865	4,138	4.00	39,981.15	1,880.61	3,761.29	
45	Decorah	1867	1871	4,089	3.00	12,871.31	44,299.79	19,828.46	
46	Mount Pleasant	1847	1856	3,987	4.00	56,340.89	5,772.55	5,108.15	
47	Missouri Valley	1871	1885	3,983	4.50	29,118.59	6,968.75	1,065.81	
48	Iowa Falls	1860	1866	3,964	6.00	28,602.92	4,912.28	3,907.23	
49	Belle Plaine	1868	1886	3,887	3.00	26,688.82			
50	Glenwood	1867	1884	3,862	2.50	20,963.74			
51	Algona	1872	1888	3,824	2.00	15,378.51	25,704.07	47,466.66	404.90
52	Independence	1864	1885	3,672	1.75	18,464.16	1,661.98	14,369.96	
53	Storm Lake	1873	1901	3,668	2.00	37,256.87	15,747.60		
54	Valley Junction	1863	1906	3,631	2.00	3,714.12	14,828.98	23,138.47	
55	Indianola	1864	1864	3,628	3.00	34,117.50	14,988.76		
56	Maquoketa	1833	1857	3,626	4.00	19,154.95	8,627.94	2,906.59	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH  
APRIL 1, 1922

No. in order of population	Office Receipts		No. in order of population
	Grand total taxes	Franchise	
	<b>\$13,583,507.86</b>	<b>\$106,892.16</b>	<b>\$111,894.20</b>
	<b>\$221,828.09</b>	<b>\$101,175.00</b>	<b>\$17,324.19</b>
	<b>\$254,219.05</b>	<b>\$184,551.55</b>	
1	2,450,535.83	33,639.75	36,941.00
2	1,242,474.58	58,802.12	35,616.93
3	968,482.37	—	31,547.40
4	546,817.43	—	14,627.05
5	761,906.85	579.76	8,743.35
6	829,283.02	11,406.80	9,037.03
7	399,046.57	11,769.35	4,639.05
8	255,644.37	7,359.08	3,007.00
9	280,179.75	—	3,228.36
10	292,736.58	7,854.00	3,806.01
11	300,544.08	5,224.70	6,028.95
12	367,094.83	4,831.60	2,194.05
13	302,237.29	—	1,364.50
14	115,845.51	4,374.50	3,167.89
15	179,488.71	—	1,216.02
16	94,825.47	8,849.50	2,097.25
17	106,584.44	1,435.00	806.25
18	117,430.41	1,910.00	989.45
19	137,151.63	1,422.68	1,329.00
20	73,692.98	4,737.71	1,502.00
21	83,146.53	631.50	1,007.20
22	47,738.57	3,231.70	1,010.65
23	106,133.57	1,155.28	1,056.00
24	151,623.20	624.00	963.75
25	56,716.63	1,587.50	1,050.00
26	81,272.44	2,068.00	1,090.70
27	57,079.45	2,415.99	965.42
28	66,824.04	1,061.00	1,196.75
29	34,070.83	1,162.50	489.75
30	107,439.00	945.00	1,243.00
31	41,629.94	797.50	897.50
32	102,881.13	1,460.00	1,223.45
33	65,103.70	516.00	1,583.00
34	60,941.54	2,012.05	989.00
35	42,410.33	872.41	523.50
36	63,131.75	1,810.00	2,215.25
37	127,566.64	1,266.00	759.00
38	49,588.81	1,255.00	371.00
39	37,005.31	686.00	—
40	105,272.85	570.00	1,317.75
41	38,376.92	680.00	945.02
42	30,019.76	1,258.00	214.50
43	41,916.66	330.00	1,565.50
44	36,623.05	195.00	581.15
45	76,990.56	1,286.50	534.25
46	57,221.29	462.00	168.50
47	29,138.49	1,278.00	848.33
48	37,482.43	1,446.00	687.90
49	28,688.82	1,348.30	487.50
50	29,063.74	471.18	215.00
51	24,040.54	928.00	946.47
52	34,486.10	931.42	377.50
53	53,004.47	423.00	863.00
54	41,381.55	1,482.75	—
55	49,106.35	735.00	146.85
56	30,669.48	30.00	779.00
			759.00
			87.19
			68.15
			440.00
			290.15
			291.00
			310.00
			252.00

## REPORT ON MUNICIPAL FINANCES

TABLE NO. 1A—CONTINUED—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1923;

No. in order of population	City	Date of Incorporation		Population census 1920	Square miles in corporation	County Tax Receipts			
		First	Last			General government	Independent divisions	Special assessments	Miscellaneous
57	Denison	1875	1895	2,594	4.00	10,188.56	40,342.43		
58	Knoxville	1854	1896	2,523		31,391.28	3,053.22		
59	Shelton	1872	1894	3,498	1.00	24,024.50	7,215.38		
60	Jefferson	1871	1893	3,416	2.50	30,914.72	2,824.40	32,553.56	
61	Vinton	1869		3,381	2.00	29,956.28	3,824.56		
62	Waverly	1869	1890	3,352	4.00	28,476.65	8,801.65	13,670.78	
63	Pella	1855	1871	3,338	2.00	35,170.67	4,992.45		
64	Cresco	1866	1868	3,195	3.00	29,421.29			
65	Elkhart	1865		3,180	4.00	21,369.25	2,051.11		
66	Manchester	1862	1868	3,111	7.75	24,508.75	3,808.16		
67	Hampton	1879	1885	2,992	3.75	39,763.42	5,055.32		
68	Winterset	1876	1882	2,906	2.00	8,044.74	21,170.44		
69	Anamosa	1867	1871	2,881	1.25	30,305.89			
70	Orange	1871	1880	2,878	1.00	9,234.68	24,350.34	39,705.39	472.24
71	Harlan	1879	1890	2,881	3.00	6,308.67	27,378.07		
72	Clarion	1881	1911	2,835	4.00	4,777.18	8,777.79		9,717.92
73	Clear Lake	1871		2,804	2.50	7,876.00	27,116.21		
74	Myrtle	1889	1900	2,706	1.00	5,668.92			
75	Emmettsburg	1877	1893	2,702	3.75	4,757.42	10,870.23		
76	Greola	1890	1899	2,684	2.18	22,266.13		1,421.40	
77	Nevada	1889	1903	2,608	2.50	17,333.27	2,342.65		
78	Sac City	1866	1901	2,430	6.25	35,330.15			
79	Tama	1869	1893	2,691	3.00	15,373.34	1,886.06	71,581.37	867.38
80	New Hampton	1873	1896	2,539	2.25	4,495.64	6,533.73	28,804.44	2,332.72
81	Volta	1875	1901	2,504	1.00	9,273.13	1,566.22	1,906.70	9,366.60
82	Hawarden	1887	1904	2,491	3.00	17,511.74	2,402.14	59,630.76	
83	Waukon	1883	1901	2,359	1.00	36,066.32	14,189.60	616.79	
84	Monticello	1867	1896	2,257	4.00	5,650.47			9,465.15
85	Omaha	1858	1906	2,256	4.50	25,139.16			
86	Humboldt	1856		2,235	3.00	16,240.59	7,535.23	11,946.40	1,158.50
87	Sigourney	1856		2,210	1.00	14,296.91	5,289.94		
88	Leon	1867	1906	2,192	2.00	22,627.94			
89	Reitendorf	1903		2,178	3.00	22,073.28			1,454.24
90	Rock Rapids	1885	1912	2,172	4.00	10,612.66	23,250.88		
91	Forest City	1879		2,145	4.00	20,236.11	1,809.33	13,481.27	
92	Tipton	1837		2,142	1.00	13,226.46	9,471.13	1,811.57	1,077.91
93	Villisca	1890	1892	2,111	2.50	15,100.11	1,540.98		
94	Lake City	1882	1890	2,110	4.75	40,020.41			
95	Audubon	1881	1916	2,108	1.10	24,712.52	5,750.00	50.00	
96	Edon	1873		2,091	1.75	6,683.75			
97	Bedford	1855	1895	2,073	1.25	2,682.87	5,548.62		11,587.71
98	Bloomfield	1863	1904	2,064	3.00	18,378.16	8,217.65		
99	Hargreave	1860	1896	2,048	.66	19,206.73	1,665.15	40,300.14	
100	Rockwell City	1880		2,030	4.00	7,630.19	11,032.56	3,053.48	
101	Ida Grove	1867	1906	2,020	1.50	8,414.09		14,124.47	1,647.28
102	Hamburg	1867		2,017		2,394.74		2,573.88	6,700.13
103	Corning	1871	1906	1,840	1.00	18,581.17	8,874.96		
104	Seymour	1874	1906	1,746	1.25	2,251.71	4,448.43		
105	Stuart	1877	1885	1,716	1.25	4,086.08	9,289.65	19,809.06	
106	What Cheer	1866	1894	1,690	2.00	10,638.96			
107	Toledo	1880	1883	1,694	1.25	21,031.67	1,679.97		

## GENERAL TABLES—CITIES AND TOWNS

AREA: POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1922

Office Receipts										No. in order of population
Grand total taxes	Franchise	Poll tax	Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits			
50,530.99		411.00	532.50	1,100.00	64.00	329.40		57		
34,544.50		194.13	518.00	525.00	11.00	629.70		58		
64,303.47		376.00	273.00	450.00		309.15		59		
33,739.12			725.50	525.00	1.50	194.80	28.00	60		
33,790.84		444.00	431.00	750.00	80.00	163.25	53.50	61		
20,949.08		1,066.50	715.00	375.00	82.25	193.00		62		
40,163.12		1,008.00	276.00	525.00	85.00	244.30		63		
39,431.29		411.00	325.00	675.00		287.00	23.00	64		
24,339.26		635.00	249.50	525.00	19.00	563.00		65		
39,568.45		150.50	112.00	600.00	77.00	139.00		66		
44,513.94		327.50	573.30	525.00	25.50	10.00		67		
29,215.18		159.00	458.77	375.00		87.64		68		
29,576.15		339.00	213.00	525.00	138.00	119.00	1.00	69		
73,822.50		975.00	425.30	450.00		181.60		70		
33,646.74		428.00	667.10	600.00	75.00	259.10		71		
23,272.49		1,060.50		675.00	11.00	139.00	870.00	72		
34,492.21		189.00	676.50	300.00	55.00			73		
5,239.11		712.50	593.00	153.00	99.00	199.50		74		
71,807.75			399.50	300.00	7.00	195.00	1.00	75		
22,266.13		307.50	154.45	300.00				76		
19,694.92		391.00	871.00	75.00		93.00		77		
105,778.80		1,045.35	83.00	375.00	82.00	302.64	3.00	78		
15,336.52		768.00	174.00	375.00		411.00		79		
22,261.16		166.00	290.00	569.00			29.75	80		
10,829.25		522.00	503.00	450.00	88.00	226.15		81		
76,613.64		570.00	502.00	600.00		363.30	33.00	82		
39,856.91		1,105.00	287.13	450.00	17.50	142.17	27.00	83		
18,708.03		663.50	241.00	675.00	124.00	107.00		84		
25,139.16		3.00	396.00	450.00		49.00		85		
26,829.33		306.00	903.00	525.00	1.00	119.00		86		
19,556.80		39.50	212.00	225.00		294.80		87		
22,627.94		120.00	323.50	500.00		139.00		88		
24,415.24			863.00	600.00	26.00	674.40		89		
35,892.94		165.00	383.00	450.00		5.00		90		
35,525.71			62.23	225.00		45.10		91		
25,886.66	100.00	307.00	221.00	450.00		9.00	22.50	92		
31,299.16		376.00	562.34	375.00	30.00	561.45		93		
40,020.41		528.00	448.00	150.00		323.90		94		
30,513.52		525.00	111.50	300.00		75.70		95		
6,683.75		102.00	130.00	225.00		49.50		96		
30,819.20		300.00	168.00	300.00	42.00	79.00		97		
27,521.48		428.00	228.00	525.00	37.00	78.15		98		
61,241.04		166.50	350.00	600.00		61.50		99		
22,526.23		383.50	800.00	375.00	40.00	172.35		100		
22,529.46		498.00	304.00	600.00	29.00	58.40		101		
11,300.79		20.00		62.50		184.60		102		
24,317.45		402.00	614.00	525.00	17.50	139.15	4.50	103		
13,994.68		3.00	364.34	225.00	6.25	67.33		104		
33,275.00		162.00	286.00	225.00		20.00		105		
19,638.96			283.45	375.00				106		
22,302.94		406.00	277.00	150.00		83.50		107		



TABLE NO. 1B—CITIES—DATE OF INCORPORATION; AREA;  
31, 1923; BALANCE

No. in order of population	City	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand total.....	\$1,960,683.13	\$18,620.20	\$70,379.78	\$23,255.07	\$4,459.47	\$165,146.54
1	Des Moines.....		4,423.21	15,175.00	585.00		41,006.10
2	Sioux City.....		11,574.53	5,997.28	6,465.50	600.00	
3	Davenport.....	512,029.14		849.27			
4	Cedar Rapids.....			365.10			8,087.10
5	Dubuque.....	58.51	24,415.46	830.00	1,801.47		
6	Waterloo.....	2,703.63	1,500.00				36,125.79
7	Council Bluffs.....	221,283.00	349.90	5.00			
8	Clinton.....	76,387.98	119.00	140.00			
9	Burlington.....	226,762.51	82.00				
10	Ottumwa.....	41,118.08		80.00		18,096.80	
11	Mason City.....	12,068.00	773.00	1,067.35		1,612.90	
12	Fort Dodge.....						
13	Muscatine.....			140.40	411.70		
14	Marshalltown.....			234.00			
15	Keokuk.....	9,816.02	694.74	280.50			
16	Boone.....	124,625.79	945.20		1,281.10		
17	Fort Madison.....		147.15	3,000.00	922.27		
18	Iowa City.....	100,667.45		197.00		2,241.14	
19	Oskaloosa.....					5,173.50	
20	Centerville.....						
21	Creston.....		167.00	72.50			
22	Osceola.....					22.00	
23	Charles City.....	496.47	133.25	130.40	235.06	16.00	
24	Newton.....	223.91		422.40	990.00	17.00	
25	Cedar Falls.....						
26	Ames.....	14,513.30					
27	Fairfield.....			139.18	115.00	76.02	
28	Cherokee.....	563.87		94.00	234.00	1,672.30	
29	Webster City.....						
30	Perry.....						
31	Red Oak.....	29.70		18.00	120.00	1,648.58	
32	Grinnell.....	50.53	809.50		107.00		
33	Atlantic.....	60.66		436.50			
34	Shenandoah.....	45.00				14.50	
35	Chariton.....		160.00	1,410.00			
36	Albia.....			250.00			
37	Estherville.....						
38	Washington.....		108.00	30.00			
39	Le Mars.....		450.00				
40	Spencer.....						
41	Clarinda.....			77.00			
42	Eagle Grove.....		773.52	4,300.24			
43	Carroll.....	120,033.17	2.50	320.00		30.00	
44	Marion.....	17,816.11	69.56			10,143.05	
45	Decorah.....		9.95			537.72	
46	Mount Pleasant.....			12.00		150.00	
47	Missouri Valley.....	72,986.38		149.55		1,900.72	
48	Iowa Falls.....				307.00		
49	Belle Plaine.....			10.00		5.00	
50	Glenwood.....			21.91	820.00		
51	Algona.....					54.67	
52	Independence.....	300.00					
53	Storm Lake.....			87.50		12,000.54	
54	Valley Junction.....	20.24				850.00	
55	Indianola.....		20.00	30.00		2.50	
56	Maquoketa.....			320.00			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH  
APRIL 1, 1922

No. in order of population	City	Receipts					Street Department Receipts			
		Rebills	Private trust accounts	Donations	Miscellaneous	Grand total	Street opening	Snow removal	Wood cutting	Street sprinkling
	Grand total.....	\$117,796.10	\$125,109.64	\$13,016.31	\$30,249.97	\$3,467,530.49	\$18,894.63	\$ 317.17	\$ 2,801.48	\$7,211.71
1	Des Moines.....	15,737.71	19,009.81		2,800.88	326,871.92				
2	Sioux City.....	4,003.97			527.80	172,329.28				
3	Davenport.....		33,808.61		532.46	633,301.75	6,510.30			
4	Cedar Rapids.....				812.27	69,703.80				
5	Dubuque.....	3,100.14	6,145.18		751.80	74,216.79	5,482.20			
6	Waterloo.....	607.93	6,351.18		1,358.00	90,180.33				
7	Council Bluffs.....	6,018.00	2,227.37	400.00	10.15	386,182.08	1,200.00		1,507.03	
8	Clinton.....	2,735.71	2,730.37	500.00	278.40	98,031.75				
9	Burlington.....	724.47	460.54	509.06		256,906.63				
10	Ottumwa.....	10,426.19	94.70		120.42	100,297.85		68.02	199.07	
11	Mason City.....	461.00	413.07	2,105.00	4,299.18	50,506.64				
12	Fort Dodge.....		373.45		1,414.14	34,966.31				
13	Muscatine.....	80.15			501.75	6,076.44				
14	Marshalltown.....	8,009.50	219.67	1,800.00	1,469.21	28,166.72			1.00	
15	Keokuk.....	437.40	380.41	10.00	537.29	23,504.14	3,238.58		94.91	
16	Boone.....	14,681.71	12,338.44		107.10	163,762.29		.50	215.37	
17	Fort Madison.....	1,449.18	126.32		743.47	15,883.84	253.56			
18	Iowa City.....	18,232.62			301.73	129,067.14				
19	Oskaloosa.....	54.91			551.95	8,067.95				
20	Centerville.....	405.25			761.78	15,568.15				
21	Creston.....				15.30	4,664.50				
22	Osceola.....	24.00			132.25	6,974.47				
23	Charles City.....				15.45	5,574.70				
24	Newton.....				850.30	5,136.70				
25	Cedar Falls.....	3,397.06	1,550.00		379.70	9,143.66				
26	Ames.....	9,810.77	4,019.66	794.00	116.64	36,288.36				
27	Fairfield.....				142.96	4,634.43				
28	Cherokee.....	126.82			102.96	9,574.70				
29	Webster City.....	3,201.77			10.20	5,133.82		21.50	5.00	
30	Perry.....	639.00			581.00	5,741.00				
31	Red Oak.....				225.65	4,661.63				
32	Grinnell.....				1,801.44	7,475.12		69.35		
33	Atlantic.....		25.15		4,838.48	9,838.48				
34	Shenandoah.....		804.00	1,061.08	201.88	7,627.76	104.53		4.00	
35	Chariton.....					8,880.71			12.25	
36	Albia.....	6.30			43.91	4,705.67				
37	Estherville.....	221.41	8.50		1,689.80	5,752.40				
38	Washington.....	46.60			6.00	2,509.00		4.65		
39	Le Mars.....				88.00	3,820.65				
40	Spencer.....					3,878.00				
41	Clarinda.....			204.00	122.25	70.00				
42	Eagle Grove.....	4,008.45	414.44		5,712.45	12,268.60				
43	Carroll.....				166.45	5,712.45	64.50			
44	Marion.....			160.00		153,587.37				
45	Decorah.....	37.00				20,444.54				
46	Mount Pleasant.....	449.50	119.74	3,006.75	1.00	7,000.60				
47	Missouri Valley.....	156.47			11.35	1,743.37			117.50	
48	Iowa Falls.....	50.00				77,915.28	180.00			
49	Belle Plaine.....				60.60	4,237.50				
50	Glenwood.....	489.70				3,320.50		15.00	22.00	
51	Algona.....			660.00	15.00	3,446.28				
52	Independence.....					2,362.39				
53	Storm Lake.....					2,880.95		7.00		
54	Valley Junction.....			134.00	36.45	15,287.92			13.25	
55	Indianola.....				94.00	2,806.99				
56	Maquoketa.....				1,229.64	25,535.19				
					139.28	2,281.28				2,281.28

TABLE NO. 1B—CONTINUED—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1923;

No. in order of population	City	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
57	Denton			458.00			
58	Knorrville			25.00			
59	Sheldon	100.80	128.10	200.00			
60	Jefferson			40.00			
61	Vinton			41.20	96.00		1,250.00
62	Waverly	1,916.96		136.82			
63	Pella	2,956.32		229.70			6.50
64	Cresco						
65	Edora	8,061.11					
66	Manchester	27,884.02			170.00		
67	Hampton						
68	Winterset			9,000.00			325.82
69	Anadaposa						
70	Osage	1,297.50		41.83	77.00		
71	Harlan	112,367.12		821.50	150.00		
72	Clarion					5.00	
73	Clear Lake	12.27					
74	Mystic						
75	Zimmerburg			110.00	78.25	29.20	12,577.48
76	Osceola				133.00		
77	Nevada			1,080.00			
78	Sac City	4.25		202.64			
79	Tama			18.00	1.00		4,077.04
80	New Hampton						
81	Colfax						
82	Hawarden			1,082.00		20.00	
83	Waukon	4,806.56					
84	Monticello	2,302.10		33.50	12.50		
85	Onawa			52.00			
86	Humboldt			10.00			
87	Sigourney			907.00			
88	Leon				120.00		400.00
89	Detendorf				128.25		
90	Rock Rapids	61,603.44			65.00		
91	Forest City				30.00		
92	Tipton	2,024.92					
93	Villisca	4.96				2.00	
94	Lake City			911.46			
95	Andubon			2,215.75	40.00		
96	Edon						
97	Bedford	422.40					
98	Bloomfield						
99	Marengo			800.00			
100	Rockwell City			164.63	24.00		
101	Ida Grove			205.40	10.00	62.00	2,350.00
102	Hamburg			250.00			
103	Corning	19.94		50.00			
104	Seymour						
105	Stuart					6.00	1.40
106	What Cheer						
107	Toledo	1,288.94		181.40	10.00		650.00

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1922

Refunds	Private trust accounts	Donations	Miscellaneous	Grand total	Street Department Receipts				No. in order of population
					Street opening	Snow removal	Weed cutting	Street sprinkling	
4,067.07			3.00	6,966.06		8.85			57
11.52				1,905.35					58
				1,915.05					59
				1,818.80					60
2.24		25.00		2,345.19		2.00		2,477.08	61
			26.60	4,532.72					62
1,212.86			4.20	6,547.57					63
			188.85	1,516.00	1,837.03			600.00	64
			26.20	5,240.90					65
			327.92	20,158.72				657.00	66
				1,790.22					67
196.62				4,507.85					68
1.66			306.12	1,633.28				182.00	69
12.00				3,373.73					70
			42.56	115,433.30					71
15.00				2,756.50					72
				1,232.77					73
				1,754.00					74
				14,116.97		5.00			75
294.25		154.00	8.70	812.12					76
11.18				2,842.86				500.00	77
55.72			461.14	2,124.02					78
26.64				5,825.04					79
1.00				900.80					80
			69.63	1,848.78		15.00	10.00		81
211.06			415.48	3,796.86					82
26.81		10.00		6,874.88					83
				4,043.00		1.25	8.75		84
				911.00					85
				1,905.00				280.07	86
			51.20	1,639.50					87
				1,503.00					88
				1,081.00					89
				62,701.44					90
				1,567.43					91
				4,170.98			13.20		92
				2,069.11					93
		50.00		2,004.30					94
				3,267.05					95
				806.20					96
203.40		203.15		1,733.95			18.30		97
				1,266.15					98
				1,978.00					99
				1,968.98		105.20			100
				4,128.31					101
			1.81	1,666.84					102
12.35			1,166.29	1,803.06					103
				665.92					104
				1,218.80			7.00		105
		502.00	16.40	1,173.22					106
				3,060.94					107



TABLE NO. 1C—CITIES—DATE OF INCORPORATION; AREA;  
31, 1923; BALANCE

No. in order of population	City	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Grand total	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand total.....	\$42,172.46	\$ 101,324.58	\$ 172,722.83	\$ 2,013,650.78	\$ 218,028.58	\$ 439,166.24
1	Des Moines.....	3,098.17	11,769.39	14,867.49			
2	Sioux City.....	10,351.39	15,005.48	25,446.87	278,537.83	15,612.40	209.00
3	Davenport.....	11,940.52	29,044.82	47,405.67			
4	Cedar Rapids.....	791.72	12,225.23	13,016.95	163,992.59	12,506.04	366,023.56
5	Dubuque.....	500.25	1,022.66	7,068.11	125,513.11		20,450.00
6	Waterloo.....		545.15	182,952.48			
7	Council Bluffs.....		4,615.50	7,395.53	217,303.12		
8	Clinton.....						
9	Burlington.....	175.00		264.60			6,897.00
10	Ottumwa.....			207.06	68,591.09	31,688.19	
11	Mason City.....		1,015.80	1,015.80	74,335.97	5,547.14	654.48
12	Fort Dodge.....	181.02		181.02	65,805.64	3,418.72	2,192.72
13	Muscatine.....				136.00		
14	Marshalltown.....	230.36		231.36	55,297.51	3,907.03	320.39
15	Keokuk.....		59.75	3,303.24			
16	Boone.....	140.00	2.00	357.87	67,803.20	627.87	808.11
17	Fort Madison.....	13.75		267.31			
18	Iowa City.....						
19	Oaklands.....	502.50		965.19			
20	Centerville.....	47.94		47.94	37,491.46	1,472.48	3,561.43
21	Oreston.....		394.04	394.04			
22	Osceola.....	2,073.62	74.00	2,147.62	15,713.58	1,219.87	56.00
23	Charles City.....				1,368.00	14,624.25	78.58
24	Newton.....	921.46	118.00	1,039.46	37,896.45	171.21	788.91
25	Cedar Falls.....				23,780.64		
26	Ames.....	25.00	110.52	135.52	35,660.84		787.98
27	Fairfield.....	42.00	10,362.70	10,404.70	24,970.01	870.74	137.96
28	Cherokee.....		459.77	481.27	10,336.13	813.00	250.82
29	Webster City.....		74.55	74.55	11,101.05		129.25
30	Perry.....	235.00		235.00	10,817.00	272.00	
31	Red Oak.....		10.80	10.80	13,410.40	487.13	289.45
32	Grinnell.....	178.50	9.30	247.15	24,801.16	878.12	
33	Atlantic.....						
34	Shenandoah.....	1.40	21.50	131.43	15,092.78	1,425.16	
35	Chariton.....			13.25		14,106.05	300.67
36	Albia.....						
37	Estherville.....	35.00	4.25	43.00	10,589.77		
38	Washington.....	501.00	74.65	575.65	9,737.75	58,274.48	
39	Le Mars.....	19.48	38.78	58.26	19,732.85	2,037.06	643.73
40	Spencer.....						
41	Clarinda.....				10,878.50		
42	Eagle Grove.....	500.60		500.60			13,322.54
43	Carroll.....			61.50	5,439.66	37.00	1,196.50
44	Marion.....				18,887.25		
45	Decorah.....		8.55	111.45			
46	Mount Pleasant.....			8.55	7,545.19		
47	Missouri Valley.....	2,274.76		2,602.26	10,779.65	241.84	
48	Iowa Falls.....	170.26		250.26	12,883.64		
49	Helle Prairie.....	128.55		128.55	12,819.71		
50	Glenwood.....		2.31	39.31	2,746.52		
51	Algona.....	328.39	52.48	387.68	7,304.49		
52	Independence.....		92.95	12,607.20	8,778.08	966.20	500.00
53	Storm Lake.....			13.25	11,818.66		18.59
54	Valley Junction.....				12,528.80	160.90	50.00
55	Indianola.....	1.65		1.65	7,348.80	520.91	
56	Maquoketa.....	106.87		2,499.23	7,632.11		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH  
APRIL 1, 1922

Industries—Receipts					Gas Works, Heating Plant, Library			No. in order of population
Electric Light Works Receipts					Total gas works	Total heating plant	Total library fines and fees	
Total	Rentals	Sales	Miscellaneous	Total				
\$ 2,670,845.60	\$ 1,029,585.53	\$ 183,006.35	\$ 99,694.88	\$ 1,312,286.76	\$ 77,995.39	\$14,425.61	\$20,173.47	
294,359.23							1,671.11	1
329,259.06							2,000.45	2
156,400.15							2,201.67	3
152,952.48							627.50	4
217,303.12							726.23	5
							575.00	6
6,897.00							84.00	7
100,259.19							4,000.00	8
80,537.59							615.26	9
17,290.32		17,290.32		17,290.32			300.00	10
53,802.16							469.28	11
59,524.56							2,216.50	12
68,826.18							150.00	13
								14
42,625.37							208.62	15
								16
16,989.45							382.56	17
16,070.83								18
38,856.16			444.63	444.63	33,702.85			19
23,780.64	76,434.88			76,434.88				20
36,438.82	132,323.00		9,054.29	141,377.38				21
25,078.71		8.35		8.35				22
11,400.00								23
11,230.30	74,740.75	17,865.07		92,005.82	26,530.05		29.78	24
20,189.00								25
14,186.98								26
25,079.28								27
19,719.19								28
16,818.61		72,866.73		72,866.73				29
14,106.05								30
10,589.77								31
9,737.75	58,274.48			58,274.48	17,003.49			32
22,484.54								33
	216.00			216.00			214.00	34
10,878.50	90,378.81			90,378.81			45.30	35
13,322.54							31.00	36
9,670.16								37
18,887.25								38
							783.11	39
7,545.19								40
11,021.49	41,266.25	2,833.86	7,103.35	51,292.46				41
12,883.64			18.00	18.00			177.50	42
12,819.71							10.04	43
2,746.52								44
7,304.49								45
10,244.28	49,604.38	3,041.71	381.50	53,028.01				46
12,607.20	49,208.99			49,208.99				47
12,306.06								48
12,748.70								49
7,888.80	42,608.19	10,664.06		53,273.15				50
7,632.11	14,443.28						124.27	51

TABLE NO. 1C—CONTINUED—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1923;

No. in order of population	City	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Grand total	Water Works Receipts		
					Rentals	Sales	Miscellaneous
57	Denison			3.85			10,410.29
58	Knoxville						511.25
59	Sheldon				7,000.66		
60	Jefferson	150.28	8,380.64	8,530.92	9,337.63	173.40	
61	Vinton			2,480.28	10,916.63	772.24	
62	Waverly				9,371.43		79.75
63	Pella	85.65	146.39	151.85	17,929.75		
64	Cresco	813.90	401.44	3,673.27	6,294.77		
65	Eldora				8,380.95		
66	Manchester	50.85	1,408.88	2,116.73	9,567.30	435.41	15.50
67	Hampton				10,630.08		
68	Winteret				9,027.28		
69	Anamosa			182.00	5,229.37		
70	Osage	516.00		546.00	6,516.33	278.40	300.68
71	Harlan					9,236.12	1,445.25
72	Clarion	62.75	54.50	118.25			6,279.25
73	Clear Lake					5,509.00	
74	Mystic						
75	Emmetsburg	1,809.52	33.55	1,908.07	6,751.82	2.00	60.00
76	Oceola	2.00		2.00	4,992.50		
77	Nevada		341.48	951.48	6,504.26		50.00
78	Sac City		567.55	567.55	6,030.58		
79	Tama				7,562.82		
80	New Hampton				7,525.78	256.55	
81	Hawarden		47.00	72.00	6,940.57	53.00	
82	Waukon				5,438.65		40.00
83	Monticello	59.94		64.94	5,345.93	288.59	275.58
84	Onawa				5,431.23	254.00	107.26
85	Humboldt	2,807.72	299.00	3,305.79	1,563.30		
86	Sioux	92.00		92.00	4,854.39		
87	Leon				4,591.11	155.33	1.00
88	Detendorf				4,744.44		
89	Rock Rapids		1,403.61	1,403.61	4,553.75		
90	Forest City	50.00		89.00	6,303.60		68.00
91	Tipton	32.25		45.45	6,189.98		
92	Villaca	10.00	75.00	85.00	11,253.17	277.00	
93	Lake City				3,025.52	170.00	2.10
94	Andubon				4,064.81	121.17	
95	Elkton	59.73		52.28	4,564.31		
96	Bedford		7.10	55.40	17,385.30		
97	Bloomfield		150.00	2,730.55	1,804.52	168.65	1.50
98	Marion	28.00		28.00	2,250.00		
99	Rockwell City	106.20		106.20	9,534.27	1,040.00	
100	Ida Grove	37.50		37.50	3,308.06		
101	Hamburg				2,605.25		
102	Corning				3,829.14	433.31	15.00
103	Seymour		3.00	9.85	2,313.69	140.40	19.57
104	Stuart	10.00	58.00	70.00	2,947.81		
105	What Cheer				2,203.16		
106	Toledo				3,539.68		

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1922

No. in order of population	Industries—Receipts				Gas Works, Heating Plant, Library		
	Total	Rentals	Sales	Miscellaneous	Total	Total gas works	Total heating plant
37	10,410.29			76,430.60	76,430.60		
38	14,800.27						
39	7,808.94						
40	9,511.32						
41	11,668.47	41,272.54	1,545.66		42,818.22		
42	10,038.32	43,191.36	971.04	1.30	44,163.70		
43	18,515.78	40,080.45	1,467.53	735.00	42,282.98		30.00
44	6,294.77					97.00	
45	8,380.95						566.38
46	10,018.31						
47	10,630.08						120.00
48	3,027.28	35,930.66			35,930.66		
49	5,259.37						
50	7,005.41						510.50
51	10,679.37	241.40	41,802.74	1,185.87	43,230.01		
52	6,279.25						85.80
53	5,509.00						
54							
55	6,818.82						
56	4,992.50						
57	6,554.26						306.13
58	6,030.58	387.56			387.56		
59	7,525.78						
60	7,782.33	30,800.90	715.23	1,200.00	32,800.22		
61	6,903.57						
62	6,408.95	35,161.50	2,706.60	513.31	38,471.42		32.34
63	6,218.01						
64	5,812.49						25.00
65	1,563.30	33,501.70	5,829.49		39,421.19		
66	4,854.39						
67	4,744.44			27.00	27.00		
68	4,553.75						
69	6,303.60	48,500.41		68.00	48,565.41	14,208.61	33.80
70	6,189.98						22.91
71	11,532.22	26,162.80	488.64	230.00	26,876.44		129.34
72	3,198.62						
73	4,185.98						28.60
74	4,564.31						240.00
75	17,385.30						
76	2,062.57						315.00
77	2,801.06	31,982.02	332.96	2,800.00	34,115.00	190.00	
78	3,355.00						
79	9,624.27						99.43
80	3,908.06						
81	2,605.25						25.00
82	4,377.45						
83	2,473.60	12,790.34	2,414.53		15,206.17		
84	2,947.81	20,243.28			20,243.28		
85	2,203.16						
86	3,539.68						



## REPORT ON MUNICIPAL FINANCES

TABLE NO. 1D—CITIES—DATE OF INCORPORATION; AREA;  
31, 1923; BALANCE

No. in order of population	City	Markets and Public Scales—Receipts			
		Rentals	Sales	Miscellaneous	Total
	Grand total.....	\$ 29,432.11	\$ 1,383.10	\$ 1,655.78	\$ 32,470.97
1	Des Moines.....	14,775.40		965.41	15,740.81
2	Sioux City.....	1,788.00			1,788.00
3	Davenport.....			39.90	39.90
4	Cedar Rapids.....	1,398.05			1,398.05
5	Dubuque.....	446.00		244.65	690.65
6	Waterloo.....				
7	Council Bluffs.....	25.00	645.00	240.00	910.00
8	Clinton.....				
9	Burlington.....	875.05			875.05
10	Ottumwa.....				
11	Mason City.....				
12	Fort Dodge.....				
13	Muscatine.....				
14	Marshalltown.....				
15	Keokuk.....	4,100.86			4,100.86
16	Boone.....				
17	Fort Madison.....				
18	Iowa City.....	55.54			55.54
19	Oskaaloosa.....				
20	Centerville.....	966.11			966.11
21	Creston.....				
22	Oswein.....				
23	Charles City.....	75.92			75.92
24	Newton.....				
25	Cedar Falls.....				
26	Ames.....				
27	Fairfield.....				
28	Cherokee.....				
29	Wesley City.....	1,128.25			1,128.25
30	Perry.....				
31	Red Oak.....				
32	Grinnell.....				
33	Atlantic.....				
34	Shenandoah.....				
35	Chariton.....				
36	Albia.....				
37	Etherville.....				
38	Washington.....				
39	Le Mars.....				
40	Stencel.....				
41	Clarinda.....	2,278.70			2,278.70
42	Eagle Grove.....	181.80			181.80
43	Carroll.....				
44	Marion.....				
45	Decorah.....				
46	Mount Pleasant.....				
47	Missouri Valley.....	104.27			104.27
48	Iowa Falls.....				
49	Rede Falls.....				
50	Glenwood.....	40.90			40.90
51	Algona.....				
52	Independence.....				
53	Storm Lake.....	31.31			31.31
54	Valley Junction.....				
55	Indianola.....				
56	Maquoketa.....				
		237.90			237.90

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH  
APRIL 1, 1922

[illegible]

TABLE NO. 1D—CONTINUED—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1923;

No. in order of population	City	Markets and Public Scales—Receipts			
		Rentals	Sales	Miscellaneous	Total
57	Denison				
58	Knoxville				
59	Sheldon				
60	Jefferson				
61	Vinton				
62	Waverly				
63	Pella				
64	Cresco				
65	Eldora				
66	Manchester				
67	Hampton				
68	Winteraset				
69	Anamosa				
70	Osage				
71	Harlan				
72	Clarion				
73	Clear Lake				
74	Myrtle				
75	Emmetsburg				
76	Oswego				
77	Nevada				
78	Sac City				
79	Tama				
80	New Hampton				
81	Colfax				
82	Hawarden				
83	Waukon				
84	Monticello	277.95			277.95
85	Osawa				
86	Humboldt				
87	Sigourney				
88	Leon				
89	Bettendorf				
90	Rock Rapids		725.00		725.00
91	Forest City				
92	Tipton	547.90	11.50	166.10	725.50
93	Villisca	207.00			207.00
94	Lake City				
95	Audubon				
96	Eldon				
97	Bedford				
98	Bloomfield				
99	Marengo				
100	Rockwell City				
101	Ida Grove				
102	Hamburg				
103	Corning				
104	Seymour				
105	Stuart				
106	What Cheer				
107	Toledo				

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1922

Total—Docks, wharves and landings	Parks and Bathing Beaches—Receipts				Cemeteries—Receipts				No. in order of population
	Rentals	Sales	Miscellaneous	Total	Rentals	Sales	Miscellaneous	Total	
		225.00		225.00	211.38	210.00		421.38	57
						571.50		571.50	58
									59
									60
									61
					120.00	625.00	1,493.42	2,238.42	62
			248.00	248.00					63
									64
					278.36			278.36	65
									66
			100.00	100.00					67
									68
									69
					1,270.00			1,270.00	70
									71
						846.00	517.00	517.00	72
						846.00		846.00	73
						200.00		200.00	74
						694.00		694.00	75
						371.00		371.00	76
					2,636.08		6.50	2,642.58	77
					258.65			258.65	78
									79
					432.94				80
				432.94	306.72	900.00	258.50	1,465.22	81
									82
					949.47			949.47	83
						3,090.34		3,090.34	84
									85
									86
									87
						416.00		416.00	88
									89
									90
									91
									92
									93
						820.00	308.20	1,128.20	94
						220.00		220.00	95
									96
						76.50		76.50	97
						25.00		25.00	98
									99
									100
									101
							306.00	306.00	102
						100.00		100.00	103
						473.00		473.00	104
						210.00		210.00	105
									106
						538.34	350.00	888.34	107



## REPORT ON MUNICIPAL FINANCES

TABLE NO. 1E—CITIES—DATE OF INCORPORATION; AREA;  
31, 1923; BALANCE

No. in order of population	City	Municipal Industries—Receipts			General Bond		
		Total hospital	Total miscellaneous	Grand total	Par value	Premium	Accrued interest
	Grand total	\$5,556.80	\$76,650.41	\$4,399,662.93	\$2,253,413.51	\$14,901.21	\$8,836.30
1	Des Moines			58,494.25	74,413.90		
2	Sioux City	13,144.75	313,706.97				
3	Davenport	5,214.14	31,546.83		180,000.00	4,322.50	
4	Cedar Rapids	12,027.19	548,726.62		10,000.00		
5	Dubuque		172,889.94		250,000.00	4,520.00	2,448.24
6	Waterloo		156,378.62				
7	Council Bluffs		255,374.00				
8	Clinton		375.00		59,267.45		
9	Burlington		8,801.65		117,500.00	1,103.25	1,171.58
10	Ottumwa	458.57	105,708.91		45,000.00		
11	Mason City		81,112.85		202,900.00		605.00
12	Fort Dodge		89,007.40				
13	Muscatine		72,227.78				
14	Marshalltown		61,080.71				
15	Keokuk	5,550.50	12,138.76			1,580.00	1,554.41
16	Hopewell		79,439.54		105,000.00		
17	Port Madison		1,748.00		24,000.00	137.81	
18	Iowa City		4,067.09		15,000.00		
19	Oskaloosa		42,325.37				
20	Centerville		1,369.73		10,000.00		278.77
21	Creston		352.41		600.00		31.29
22	Osceola	337.38	19,546.39				
23	Charles City		16,529.30		23,000.00	1,000.00	125.47
24	Newton	1,136.91	75,202.85				
25	Cedar Falls	29,520.00	121,046.42				
26	Ames		379,650.45		79,000.00	855.00	281.96
27	Fairfield		896.96				
28	Cherokee		13,510.79		13,500.00		
29	Webster City	68.08	134,751.31		1,700.00		
30	Perry	288.00	27,068.00				120.00
31	Red Oak		19,213.76		25,000.00		
32	Grinnell		29,954.60				288.68
33	Atlantic		95,685.92				
34	Shenandoah		19,370.15				
35	Chariton		14,106.65				
36	Albia	39.07	10,658.84				
37	Estherville	10,640.60	96,346.41				
38	Washington		25,653.54		21,000.00		72.19
39	Le Mars		319.29				
40	Siencer	32.00	106,701.55				
41	Clarinda		14,529.55				
42	Eagle Grove		10,682.61				
43	Carroll	50.60	19,017.25				
44	Marion		2,392.11				
45	Decorah		1,545.19				
46	Mount Pleasant	145.00	64,851.52				
47	Missouri Valley		12,901.61				
48	Iowa Falls		12,832.75				
49	Bella Plaine		2,787.42				
50	Glenwood		7,304.49		15,000.00	315.00	308.34
51	Algona	41.60	63,949.00		10,000.00		25.35
52	Independence		13,119.88				
53	Storm Lake	671.83	12,748.70				
54	Valley Junction		61,457.45				
55	Indianola		22,457.45				
56	Maquoketa		22,457.45				

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH  
APRIL 1, 1922

[illegible]

TABLE NO. 1E—CONTINUED—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1923;

No. in order of population	City	Municipal Industries—Receipts			General Bond		
		Total hospital	Total miscellaneous	Grand total	Par value	Premium	Accrued interest
57	Denison			50,849.98			
58	Knoxville			15,446.65			
59	Sheldon			8,473.34			
60	Jefferson		98.00	9,511.32	64,000.00		353.10
61	Vinton			54,728.50	4,000.00	1.80	
62	Waverly			50,440.44			
63	Phila			61,076.75			
64	Cresco			6,301.77			
65	Eldora			9,215.67	2,156.19		
66	Manchester			10,018.31			
67	Hampton			10,850.68			
68	Winterset			46,002.90	3,000.00		73.42
69	Anamosa	7,704.96		5,580.37			
70	Osage			8,875.91			
71	Harlan			53,000.38	32,000.00	61.80	811.70
72	Clarion		374.50	7,256.64			
73	Clear Lake		7.50	6,838.50			
74	Myrtle			200.00			
75	Emmetsburg			6,813.82			
76	Oscola			5,086.50			
77	Nevada			7,321.39			
78	Sac City			9,007.07			
79	Tama			8,211.47			
80	New Hampton			40,501.55			
81	Colfax			6,903.57			
82	Hawarden			46,800.87	17,000.00		
83	Waukon			5,218.01			99.66
84	Monticello			7,053.91			
85	Onawa		100.78	43,984.51	30,500.00		
86	Humboldt			4,854.39			
87	Sigourney			4,771.44			
88	Leon			4,000.75			
89	Bettendorf			71,734.57			
90	Rock Rapids		945.95	6,213.89			
91	Forest City			29,300.50			
92	Tipton			4,504.42	12,000.00	313.00	115.00
93	Village			4,434.58			
94	Lake City			4,804.31			
95	Audubon			17,401.80			
96	Edon			2,402.57	35,000.00	406.00	144.80
97	Bedford			27,006.06	20,000.00	175.00	30.58
98	Bloomfield			2,335.00			
99	Marengo			9,023.70			
100	Rockwell City			3,908.06			
101	Ida Grove			3,130.90			
102	Hamburg		204.65	4,377.45			
103	Corning			18,150.83			
104	Seymour			22,401.09			
105	Stuart			2,200.16			
106	What Cheer			4,438.02			
107	Toledo						

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1922

No. in order of population	Bond Receipts							
	Municipal Industry Bond Receipts				Special Assessment Bond Receipts			
	Receipts	Par value	Premium	Accrued interest	Receipts	Par value	Premium	Accrued interest
57								
58								
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
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TABLE NO. 1F—CITIES—DATE OF INCORPORATION; AREA;  
31, 1923; BALANCE

No. in order of population	City	Bond Receipts		
		Total temporary loans	Total interest on daily balances	Total miscellaneous
	Grand total	\$ 196,953.34	\$ 113,269.84	\$ 57,116.42
1	Des Moines		18,969.10	5,879.08
2	Sioux City	40,000.00	10,738.42	2,000.00
3	Davenport	90,000.00	7,065.33	
4	Cedar Rapids		4,255.97	6,080.25
5	Dubuque		1,435.47	3,006.15
6	Waterloo		2,752.46	42.50
7	Council Bluffs	23,116.02	8,907.96	
8	Clinton		2,505.35	
9	Burlington	2,500.00	1,182.51	
10	Ottumwa		1,173.83	
11	Mason City		3,823.60	
12	Fort Dodge		1,324.56	
13	Muscatine			700.66
14	Marshalltown		1,018.15	
15	Kokuk		1,582.71	
16	Boone		330.57	
17	Fort Madison	40.00	581.35	
18	Iowa City		1,244.11	20.80
19	Oskaloosa	4,022.39	1,886.25	
20	Centerville		432.44	
21	Oreston		635.05	222,130.54
22	Oswein		550.30	
23	Charles City		1,065.57	
24	Newton		970.02	
25	Cedar Falls	910.00	750.94	
26	Ames		1,500.10	
27	Fairfield		431.26	
28	Cherokee		551.25	
29	Webster City		456.97	1,582.48
30	Perry		450.00	1,068.00
31	Red Oak	4,000.00	149.95	
32	Grinnell		281.35	99.76
33	Atlantic		545.67	
34	Shenandoah	450.00	2,354.50	
35	Chariton		746.47	
36	Albia		3,289.05	
37	Etherville		664.50	
38	Washington		475.68	
39	La Mars		963.70	
40	Spencer		947.74	
41	Clarinda		1,214.84	124.50
42	Eagle Grove		404.75	
43	Carroll		240.77	
44	Marion		361.98	
45	Decorah		437.75	66.24
46	Mount Pleasant		174.00	
47	Missouri Valley		754.96	
48	Iowa Falls		1,831.47	10,480.00
49	Belle Plaine		264.53	
50	Glenwood		804.15	23.33
51	Algona		225.13	300.00
52	Independence		960.25	
53	Storm Lake		359.46	
54	Valley Junction		600.00	
55	Indianola		347.50	
56	Maquoketa			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING MARCH  
APRIL 1, 1922

All Other Receipts, Warrants Out March 31, '22—Balances April 1, '22					
Grand Total					
Grand total	All other receipts	Grand total receipts	Warrants, outstanding March 31, 1922	Balances April 1, 1922	Grand total for year
\$ 3,830,159.35	\$ 170,700.35	\$ 25,624,383.81	\$ 1,030,314.29	\$ 4,903,146.92	\$ 31,557,764.22
709,028.08		3,619,767.52	175,065.26	446,635.33	4,241,518.11
1,806,605.12		1,806,605.12		186,592.88	1,992,288.00
281,417.83		1,992,834.48		780,245.52	2,773,083.00
431,135.24		1,609,339.94	14,603.12	211,025.91	1,835,718.97
478,242.12		1,507,061.98	1,849.50	1,808,013.29	1,808,013.29
52,085.05		829,322.75	101,049.77	151,569.12	1,081,971.64
111,506.73		1,129,435.81	217,243.59	375,628.13	1,722,307.53
80,519.32	74.13	435,244.77	56,139.24	143,089.22	634,464.23
163,547.64	8,163.97	729,945.24		16,175.26	746,120.50
46,173.82	967.06	438,141.31	3,722.22	51,274.28	541,137.81
306,328.69		630,548.15	47,804.83	181,055.63	868,408.71
17,122.98	2.30	508,374.74	53,836.61	79,878.38	643,089.73
		441,141.61	3,000.00	108,590.16	612,721.77
1,718.81	4,600.00	209,643.11	6,591.69	57,541.58	273,776.38
1,582.71	5,073.99	225,681.55	*78.35	56,504.05	282,964.55
129,470.53		458,882.70	5,078.33	11,198.06	477,159.99
24,779.16	1,630.00	150,362.75	12,336.07	20,797.72	172,426.54
16,264.61		366,829.25	23,615.86	47,726.13	338,171.24
6,508.02		196,106.27	20,721.30	69,470.48	286,300.05
10,711.21		101,420.04	813.60	26,684.46	128,018.10
42,091.79	7,165.78	140,715.05	147.49	23,841.46	164,727.00
550.30		458,882.70	12,337.00	37,507.71	126,796.15
25,191.04		153,878.07	2,771.99	82,235.90	188,835.06
970.02	486.54	264,483.37	35,027.25	43,923.33	344,333.05
1,000.94		139,467.65		33,327.21	227,794.86
72,097.06		370,006.83	102.95	87,112.74	457,311.92
431.26		99,729.86	430.30	18,374.01	118,584.17
14,171.25		145,290.70	39.03	38,250.04	183,582.77
456.97	630.00	129,323.63	3,442.37	24,211.32	147,101.72
2,508.00	607.00	143,500.00		37,181.00	170,680.00
29,937.30		94,377.13	1,611.94	13,551.33	109,820.40
	3,500.00	144,068.00	3,523.21	30,873.18	178,468.39
		164,374.21	917.19	14,925.23	180,216.63
	65.00	80,123.53	2,615.19	9,415.98	101,161.72
2,354.50		62,764.44	2,011.77	9,433.27	74,229.48
746.47	37.00	79,249.73	2,126.15	20,424.10	101,799.08
3,289.05	102,101.78	363,100.27	2,340.66	74,765.78	440,206.71
21,736.69		102,639.19	5.50	19,394.76	122,039.44
2,925.66		44,319.40	8,756.81	20,721.37	73,099.56
963.70	1,000.00	217,006.50	868.84	39,289.31	249,064.65
947.74		66,783.50		37,744.28	104,527.78
1,329.24		47,818.69	3.72	18,332.52	66,154.03
494.75	30.37	195,026.27	296.66	19,789.81	215,082.77
240.77	714.27	60,366.19	51.90	71,115.67	131,481.96
19,396.28		111,010.27	29.68	10,184.39	121,224.34
16,137.46	16,008.93	139,535.04	9.25	25,005.79	164,550.08
15,472.83		134,784.60	3,629.49	16,086.22	151,500.21
754.96	107.95	55,543.53		38,415.50	93,959.03
62,170.57		107.95		11,113.67	117,880.30
12,882.87		43,586.23		22,147.14	71,567.06
10,850.81		158,913.61	4,100.98	7,875.87	55,623.18
625.13		99,940.10	1,121.53	30,630.24	191,005.38
42,005.26		124,151.88	1,456.74	13,987.52	115,384.36
859.46	886.50	58,183.17	359.16	22,308.03	146,700.07
600.00		113,700.64	5,106.85	17,102.31	75,296.28
347.59		58,235.14	971.03	29,765.56	148,571.44
				12,389.71	71,589.88

\*Overdraft.

TABLE NO. 1F—CONTINUED—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1923;

No. in order of population	City	Bond Receipts		
		Total temporary loans	Total interest on daily balances	Total miscellaneous
57	Denison	16,351.26	253.51	
58	Knoxville		228.86	
59	Sheldon		144.86	
60	Jefferson	368.22	382.06	509.58
61	Vinton		508.91	
62	Waverly		898.74	
63	Pella		728.03	
64	Cresco	384.82		
65	Eldora		323.51	
66	Manchester		744.86	
67	Hampton		774.21	
68	Winterset			770.82
69	Anamosa			
70	Osage		504.12	
71	Harlan		246.06	
72	Clarion		354.21	
73	Clear Lake			
74	Myrtle			34.71
75	Emmetsburg			
76	Osceola	4,210.63	297.76	
77	Nevada		385.50	
78	Sac City		4,508.39	
79	Tama		329.61	
80	New Hampton		440.61	
81	Colfax		149.89	
82	Hawarden		538.84	
83	Waukon	2,000.00	194.37	39.54
84	Monticello	6,500.00	156.78	
85	Onawa		531.35	467.51
86	Humboldt		119.00	
87	Sigourney		957.07	
88	Leon		556.50	
89	Bettendorf		1,002.00	945.00
90	Rock Rapids			
91	Forest City		89.66	
92	Tipton		292.23	
93	Villisca		188.62	
94	Lake City		418.39	
95	Audubon		766.00	
96	Eldon			75.00
97	Belford		766.00	
98	Bloomfield		75.00	
99	Marengo		335.45	
100	Rockwell City		231.05	
101	Ida Grove		200.00	
102	Hamburg	1,500.00		
103	Corning		528.34	
104	Seymour		338.78	
105	Stuart			143.12
106	What Cheer			
107	Toledo			

AREA; POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1922

Grand total	All Other Receipts, Warrants, Out March 31, '22—Balances April 1, '22 Grand Total					No. in order of population
	All other receipts	Grand total receipts	Warrants, outstanding March 31, 1922	Balances April 1, 1922	Grand total for year	
16,604.77		160,945.65	26,909.96	36,805.18	224,390.78	57
625.36	426.87	53,661.73	10,968.12	44,142.80	108,163.65	58
144.86		74,928.72	13,929.64	4,534.05	135,800.41	59
65,582.98		118,885.14	1,596.49	13,371.58	183,856.21	60
4,505.76		98,840.66		9,349.91	108,190.57	61
898.74		112,820.98		27,924.51	140,745.40	62
32,088.82	26.90	140,084.12		24,443.88	164,535.80	63
384.82		51,397.16	17,417.62	13,242.18	82,056.96	64
8,980.80		47,717.79	4,281.17	8,561.88	60,060.84	65
744.86		72,037.08		23,878.91	95,915.99	66
774.21	79.20	58,322.25	621.55	24,126.02	83,069.82	67
39,042.84		119,518.77	1,486.19	9,436.73	139,534.69	68
770.82		28,421.62	1,377.56	31,257.90	51,066.71	69
504.12		87,122.35	3,610.26	11,338.99	102,071.60	70
197,193.04		400,184.46		8,934.14	409,118.60	71
354.21		33,738.09		11,254.63	45,012.72	72
		42,078.48		2,900.00	46,978.90	73
		7,353.11		1,565.71	13,300.82	74
		96,369.33	9,370.65	8,811.01	114,450.95	75
		33,397.14	48.00	14,330.94	47,686.08	76
		30,730.65	2,369.84	16,967.70	50,158.19	77
		115,719.44	3.08	14,473.86	133,270.92	78
		65,662.64	2,366.30	33,674.85	102,032.79	79
		64,284.12		32,414.27	96,698.39	80
	397.12	20,300.71	2,516.15	7,755.83	30,612.00	81
		127,750.21		21,799.32	149,539.73	82
	1,131.26	64,380.26		15,748.01	94,089.04	83
	154.00	36,681.26		7,086.94	43,718.20	84
		110,533.53	4,496.64	9,942.55	124,942.72	85
		47,124.71		11,378.09	58,502.80	86
		27,017.46	4,706.48	68,457.95	100,221.89	87
		43,054.28	1,618.17	18,459.95	63,135.40	88
		27,000.55		6,428.15	34,328.70	89
		170,307.15	2,744.10	54,632.76	227,704.10	90
		43,465.09	4,062.52	27,308.15	74,896.36	91
		9,762.82		421.59	85,721.13	92
		59,663.31	2,000.00	4,006.91	56,295.22	93
		46,967.74	18,473.56	12,419.54	77,860.84	94
		25,489.48	1,552.40	37,904.56	78,808.74	95
		60,531.92	5,363.59	23,156.65	88,994.05	96
		56,318.26	4,261.15	20,716.28	111,295.69	97
		66,917.49	8,457.51	27,682.55	103,057.55	98
		34,265.16	276.00	10,645.11	45,186.87	99
	61.55	30,968.48		12,102.50	43,070.98	100
		17,735.53		8,441.28	38,200.84	101
		31,269.68	7,674.31	13,538.09	62,478.08	102
		33,180.66	5,899.01	15,580.45	54,659.52	103
		57,965.60	3,060.00	1,743.34	62,768.94	104
		14,158.40		6,447.99	30,699.39	105
		39,801.00		983.07	31,784.07	106



TABLE NO. 2A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	General Government Expenditures					
		City Official Expenditures					Total audit
		Salaries and wages	Retirement, or outlay	Miscellaneous	Total	Total legal expense	
	Grand total	\$ 669,350.40	\$11,706.97	\$45,631.89	\$ 71,768.26	\$41,989.72	\$17,437.04
1	Des Moines	96,423.81	752.40	7,272.40	104,448.61		5,123.04
2	Sioux City	40,018.09		8,827.40	48,845.49		
3	Davenport	56,300.80	3,000.00	1,731.05	60,991.85		1,806.87
4	Cedar Rapids	40,403.70	411.77	2,312.78	43,128.25		
5	Dubuque	35,239.22	790.27	4,379.35	40,404.25		786.87
6	Waterloo	22,629.50	31.05	1,730.32	24,404.77	1,289.62	
7	Council Bluffs	28,929.07	1,843.68	508.45	31,281.20		876.22
8	Clinton	9,300.08		1,140.00	10,520.08	2,023.30	586.04
9	Burlington	14,600.00		772.31	15,372.31	4,491.68	461.19
10	Ottumwa	25,840.04		281.39	26,121.43		
11	Mason City	20,377.61	81.60	1,846.25	22,285.46	3,035.31	
12	Frost Dodge	18,100.00		1,908.22	20,008.22	112.50	
13	Muscatine	16,297.97			16,297.97	303.35	448.62
14	Marshalltown	7,613.70			7,613.70		
15	Keokuk	16,008.00			16,008.00	75.00	
16	Boone	11,176.31	3,124.48		14,300.79		331.36
17	Fort Madison	8,026.20		5.80	8,032.00	3,184.98	218.40
18	Iowa City	15,273.25	418.25		15,691.50	310.00	331.66
19	Oakdale	11,830.70			11,830.70	381.70	329.87
20	Centerville	4,022.60			4,022.60		
21	Creston	4,345.00		252.37	4,597.37	216.04	194.54
22	Osceola	5,306.12		74.76	5,440.88	240.59	
23	Charles City	4,496.00		222.51	4,718.51	808.00	256.84
24	Newton	1,892.50		200.00	2,092.50	808.04	80.87
25	Cedar Falls	3,185.84			3,185.84	206.85	
26	Ames	11,978.11	1,188.20	516.30	13,682.61	600.01	
27	Fairfield	1,575.00			1,575.00		
28	Cherokee	2,125.54			2,125.54		
29	Webster City	1,492.96		440.80	1,933.76		
30	Perry	2,005.00			2,005.00		
31	Red Oak	2,446.01			2,446.01	364.50	167.16
32	Griffin	2,972.71			2,972.71	1,150.00	
33	Atlantic	1,536.00			1,536.00	25.00	136.29
34	Shenandoah	4,515.00			4,515.00	278.51	
35	Chariton	1,927.50			1,927.50	300.00	141.67
36	Albia	1,809.50		121.54	1,931.04	1,387.21	
37	Watherville	439.00			439.00		
38	Washington	7,009.19			7,009.19	1,015.00	
39	Le Mars	4,070.00			4,070.00	820.40	
40	Spencer	1,854.26		207.39	2,061.65	4,032.50	138.53
41	Clarinda				1,216.92	1,650.00	238.53
42	Eagle Grove	2,667.82			2,667.82	15.00	270.31
43	Carroll	3,060.27			3,060.27		
44	Marion	1,552.50	16.00	75.22	1,643.72		
45	Decorah	1,422.63		3,985.75	5,408.38	264.29	60.00
46	Mount Pleasant	3,006.38			3,006.38		
47	Missouri Valley	2,009.86		29.60	2,039.46	383.00	147.43
48	Iowa Falls	2,001.00			2,001.00	258.03	
49	Belle Plaine	2,975.00		77.85	3,052.85	307.10	
50	Glenwood	794.50			794.50		141.23
51	Algona	817.00			817.00		
52	Independence	850.00			850.00	324.54	
53	Storm Lake	1,276.80			1,276.80	8.89	
54	Valley Junction	1,000.95		50.00	1,050.95	230.00	139.10
55	Indianola	1,000.00		407.28	1,407.28		
56	Maquoketa	5,048.00		40.56	5,088.56		99.92
57	Denison	1,000.00		40.19	1,040.19	673.45	
58	Knoxville	1,228.00			1,228.00	119.35	
59	Sheldon	1,806.64			1,806.64		

ING APRIL 1, 1922—BALANCE MARCH 31, 1923—GRAND TOTAL

No. in order of population	City	Election Expenditures					City Hall and other Building Expenditures			
		Total printing and stationery				Total	Salaries and wages			Total
		Salaries and wages	Retirement, or outlay	Miscellaneous			Salaries and wages	Retirement, or outlay	Miscellaneous	
	Grand total	\$ 183,226.74	\$22,348.88	\$ 749.49	\$15,130.37	\$38,228.74	\$54,891.81	\$ 147,907.34	\$ 106,416.29	\$ 311,215.54
1	Des Moines	19,961.86					13,546.51	1,135.02	5,492.84	20,165.20
2	Sioux City	4,592.75					13,800.27		19,075.00	33,855.50
3	Davenport	7,254.98	4,067.50		1,120.63	5,805.13	5,053.64		8,100.14	13,162.78
4	Cedar Rapids	2,213.45			458.10		2,452.25		614.26	3,200.90
5	Dubuque	5,273.09	1,551.00	151.37	1,004.20	3,306.63	2,132.86	1,270.98	2,075.01	5,009.40
6	Waterloo	2,029.02	1,928.44		1,248.61	3,177.05	1,707.20	207.00	2,867.20	4,781.40
7	Council Bluffs	1,940.58					1,300.00		276.70	2,186.28
8	Clinton	3,082.61			1,406.41	1,406.41			340.79	310.79
9	Burlington	728.88	1,414.00			2,309.09		15,000.00	2,583.81	17,583.81
10	Ottumwa	2,675.50			40.25	40.25			2,500.00	2,500.00
11	Mason City	326.22	647.55		219.50	867.05	1,200.00	1,056.66	4,821.47	7,108.13
12	Frost Dodge	1,305.84	801.21		566.55	1,370.10	1,390.20	1,784.40	5,476.43	5,241.14
13	Muscatine	4,770.12	558.15		105.00	663.13	1,080.00		2,042.38	3,122.33
14	Marshalltown	730.60	325.75		310.91	606.66		9,555.89	934.27	10,490.16
15	Keokuk	1,613.31			1,504.85	1,539.50	839.95	1,012.83		2,463.40
16	Boone	1,620.29	325.65							1,852.78
17	Fort Madison	1,679.92			2,081.86					76.95
18	Iowa City	2,081.86			1.65	1.65			4,110.26	4,110.26
19	Oakdale	1,814.00	1,211.17			1,211.17	40.80	56.30	861.72	958.91
20	Centerville	230.40			85.19	35.19		8,568.75	18.00	8,587.35
21	Creston	544.60					180.00		608.76	783.76
22	Osceola	784.18					1,975.00		975.30	2,448.30
23	Charles City	2,268.00			123.80	123.80			446.05	446.05
24	Newton	34.00			34.00	34.00	3,326.36	1,825.80	5,152.16	5,152.16
25	Cedar Falls	691.81	61.74			824.37	1,038.41		1,038.41	2,072.78
26	Ames	2,005.82	960.88		354.40	824.37	1,200.00		1,768.49	2,968.40
27	Fairfield	37.30			37.30				971.77	971.77
28	Cherokee	835.28			24.91	24.91			1,540.70	1,540.70
29	Webster City	138.40	56.00		93.80	140.80	925.36	10.65	725.10	1,601.11
30	Perry	185.00	117.00	54.00		171.00	1,200.00		185.00	1,885.00
31	Red Oak	435.56	7.50		5.25	12.75		165.42	329.51	864.81
32	Griffin	510.35			6.75	6.75		5,856.05		5,856.05
33	Atlantic	1,048.58					1,121.90	444.67	322.01	1,888.58
34	Shenandoah	439.40	91.50		59.45	150.95		125.50	321.67	447.17
35	Chariton	309.02							608.48	608.48
36	Albia	386.00			28.18	28.18		940.88		940.88
37	Watherville	275.35			47.17	47.17		363.80		363.80
38	Washington	480.80			22.11	22.14		265.28		265.28
39	Le Mars	560.21			40.02	40.02			1,149.16	1,149.16
40	Spencer	210.33	90.50			90.50			5,766.37	5,766.37
41	Clarinda	691.80							419.88	1,911.07
42	Eagle Grove	310.97			34.25	34.25	810.00	684.19		1,494.19
43	Carroll	1,785.44	185.40			185.40	220.30	1,215.39		1,981.15
44	Marion	71.26			49.19	49.19			3.06	3.06
45	Decorah	1,530.82			18.47	18.47			707.65	707.65
46	Mount Pleasant	622.08							287.46	404.52
47	Missouri Valley	513.71			56.40	56.40	605.77	861.38	1,818.12	3,285.27
48	Iowa Falls	306.75	30.00		67.95	106.95	32.72	500.00	146.78	681.50
49	Belle Plaine	337.32	75.00	515.94		560.94		93.40	200.82	256.22
50	Glenwood	106.80	307.98			307.98	156.05			156.05
51	Algona	234.11	77.40			77.40				
52	Independence	267.77							225.10	225.10
53	Storm Lake	509.91						3,306.00		3,306.00
54	Valley Junction	223.40	142.39			142.39			263.18	263.18
55	Indianola	1,276.80			27.60	27.60	15.79	15.41	22.65	200.76
56	Maquoketa	77.89	182.80			182.80	38.20	254.50	66.14	338.54
57	Denison	431.59			97.58	97.58			879.53	879.53
58	Knoxville	580.25						2,466.12		2,466.12
59	Sheldon	438.04			4.00	4.00			105.65	105.65

TABLE NO. 2A—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	General Government Expenditures				
		City Official Expenditures				Total audit
		Salaries and wages	Betterment, or outlay	Miscellaneous	Total	
60	Jefferson	2,168.00		67.42	2,235.42	1,526.19
61	Winton	1,307.66			1,307.66	614.76
62	Waverly	2,322.50		286.61	2,609.11	80.50
63	Pella	1,650.00			1,650.00	
64	Cresco	2,787.00			2,787.00	
65	Eldora	3,800.00			3,800.00	12.05
66	Manchester	994.00			994.00	1.50
67	Hampton	502.50		71.05	573.55	122.01
68	Winterest	1,157.95			1,157.95	22.50
69	Anamosa	901.00			901.00	3.00
70	Osage	3,066.19		33.45	3,099.64	2.50
71	Harlan	3,249.90			3,249.90	100.04
72	Clarion	1,119.50			1,119.50	129.00
73	Clear Lake	2,516.80		20.00	2,536.80	
74	Mystic	500.51		32.38	532.89	152.75
75	Emmettsburg	1,083.00		39.33	1,124.33	623.07
76	Oacola	741.10			741.10	50.40
77	Nevada	851.00		178.23	1,029.23	
78	Sac City	1,034.70			1,034.70	87.50
79	Tama	953.02			953.02	107.07
80	New Hampton	480.00			480.00	33.60
81	Colfax	913.00		24.71	937.71	60.00
82	Hawarden	1,102.50			1,102.50	75.00
83	Waukon	2,502.02			2,502.02	
84	Monticello	823.00			823.00	8.00
85	Onawa	1,119.20			1,119.20	321.25
86	Humboldt	458.00	14.00	56.61	1,119.20	
87	Sigourney	1,054.28			1,054.28	1,156.31
88	Leon	830.00			830.00	50.00
89	Bettendorf	483.25			483.25	538.43
90	Rock Rapids	801.50			801.50	
91	Forest City	345.10			345.10	234.40
92	Tipton	1,498.00		82.60	1,580.60	50.00
93	Villisca	1,457.23			1,457.23	
94	Lake City	614.40		1,028.60	1,643.00	68.54
95	Audubon	669.00			669.00	312.34
96	Eldon	406.58		116.48	523.06	
97	Redford	730.00			730.00	112.50
98	Bloomfield	1,044.00			1,044.00	100.00
99	Marengo	927.00		112.32	1,039.32	79.55
100	Rockwell City	606.00		3.47	609.47	50.94
101	Ida Grove	1,228.00		38.02	1,266.02	
102	Hamburg	517.00		102.53	619.53	92.65
103	Corning	728.00			728.00	25.40
104	Seymour	625.30			625.30	37.50
105	Stuart	741.00			741.00	
106	What Cheer	440.00			440.00	230.00
107	Toledo	734.00		14.75	748.75	

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

Total printing and stationery	Election Expenditures				City Hall and other Building Expenditures				No. in order of population
	Salaries and wages	Retirement, or outlay	Miscellaneous	Total	Salaries and wages	Retirement, or outlay	Miscellaneous	Total	
222.81	77.00		18.40	96.40		306.17	15.00	321.77	6
407.52						1,792.07	386.02	2,178.09	6
288.57			61.11	61.11		217.45	183.82	401.27	6
400.29			101.14	101.14		179.81		179.81	6
733.94									6
318.11									6
1,109.45	82.50		50.20	132.70			576.00	576.00	6
307.59	92.00		3.85	95.85			220.00	220.00	6
133.82	83.50			83.50					6
217.52			12.14	12.14		3,412.48	7,137.28	10,509.76	6
191.64						411.73	169.80	581.53	6
422.96						22,676.95	738.42	23,405.37	6
506.91	81.00		111.00	111.00			335.81	335.81	7
									7
186.70	63.00		19.34	82.34		154.00		154.00	7
283.34						30.30	202.47	232.67	7
104.63						220.38	538.18	758.56	7
246.16									7
313.37	80.00			80.00	643.70	836.45	150.15	1,486.15	7
482.33	60.00			60.00		304.94		304.94	7
127.50						52.00		52.00	7
359.88	66.50			66.50					7
598.21			50	50	480.00	343.62	841.63	1,224.63	7
648.34	73.50		42.50	116.00		761.26	1,207.19	1,968.19	7
216.00	27.85			27.85			84.80	84.80	7
360.44									7
72.00	41.00		16.00	57.00	80.50				7
179.74	157.95			157.95		54,023.14	200.00	54,023.14	7
							157.50	157.50	7
	62.40		68.40	130.80		152.00	111.52	263.52	7
687.53			94.76	94.76		18.26		18.26	9
344.08						75.81		75.81	9
111.00									9
290.80	93.60		85.60	179.20		91.20		91.20	9
315.30									9
500.00	96.70		41.70	138.40		203.64	79.80	283.44	9
107.14	57.30		10.00	67.30		56.15		56.15	9
151.80	236.15			236.15		565.45		565.45	9
134.20						300.00	108.00	308.00	9
	80.90			80.90			756.13	756.13	9
441.37	33.00		5.20	38.20					10
684.98			60.00	60.00			107.15	107.15	10
84.53							109.30	109.30	10
224.20			151.50	151.50			318.76	318.76	10
137.97						206.08		206.08	10
94.00						145.74		145.74	10
150.00						300.00	100.00	300.00	10
200.46	70.30		19.00	89.30	34.00		11.00	45.00	10



TABLE NO. 2B—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	General Government—Expenditures					
		Municipal League Expense			Miscellaneous Expendi		
		Dues	Miscellaneous expenses	Total	Salaries and wages	Benefits or outlay	Miscellaneous
	Grand total	\$ 2,440.00	\$ 2,084.87	\$ 4,524.87	\$18,088.48	\$10,632.01	\$ 132,489.00
1	Des Moines	60.00		60.00	6,528.90	2,252.15	9,940.35
2	Sioux City	60.00	44.57	104.57	1,200.00	5,881.56	7,145.13
3	Davenport	50.00	273.05	323.05	2,792.56	329.00	10,655.99
4	Cedar Rapids						56.92
5	Dubuque	50.00	50.00	100.00	139.00		8.10
6	Waterloo	50.00	72.36	122.36			8,209.76
7	Council Bluffs	50.00	319.00	369.00			
8	Clinton	60.00		60.00	3,244.23		
9	Burlington	40.00	32.56	72.56	80.00		
10	Ottumwa	40.00		40.00	22,298.68		
11	Mason City	40.00		40.00	3,236.30		
12	Fort Dodge	40.00	50.51	90.51	40.00	805.15	
13	Muscatine	20.00	133.75	153.75	6,574.58		
14	Marshalltown	40.00		40.00	1,522.60		
15	Keokuk	40.00	20.00	60.00	7,301.98		
16	Boone	40.00		40.00	1,122.46		
17	Fort Madison	40.00	80.00	120.00	11.57		
18	Iowa City	60.00	165.00	225.00	980.36		
19	Oskaloosa	45.00		45.00	1,756.56	552.57	
20	Centerville				1,491.08		
21	Creston	30.00		30.00	316.44		
22	Osceola	30.00	42.75	72.75	2,365.70	150.00	
23	Charles City	45.00		45.00	191.63		
24	Newton	30.00		30.00	36.88		
25	Cedar Falls	50.00		50.00	542.15		
26	Ames	30.00		30.00	112.00		
27	Fairfield	30.00	10.00	40.00	453.71		
28	Cherokee	30.00		30.00	229.71		
29	Webster City	30.00		30.00	4,026.28		
30	Perry	30.00	200.00	230.00	214.00		
31	Red Oak				27.45		
32	Grinnell				285.34		
33	Atlantic	30.00		30.00	262.80		
34	Shenandoah	30.00		30.00	431.36		
35	Chariton				2,397.36		
36	Albia	45.00		45.00	55.65		
37	Estherville	30.00		30.00	670.17		
38	Washington	30.00	10.00	40.00	219.04		
39	Le Mars				514.50		
40	Spencer	20.00	10.00	30.00	6,433.98		
41	Clarinda				8.65		
42	Eagle Grove	20.00	10.00	30.00	79.57		
43	Carroll	20.00		20.00	179.82		
44	Marion	20.00		20.00	86.47		
45	Decorah	20.00	87.00	107.00	430.64	150.00	
46	Mount Pleasant	30.00		30.00	105.67		
47	Missouri Valley	30.00		30.00	60.00		
48	Iowa Falls	20.00	30.51	50.51	227.30		
49	Belle Plaine	30.00		30.00	51.81		
50	Glenwood				153.13		
51	Algona	20.00		20.00			
52	Independence	30.00		30.00			
53	Storm Lake	30.00		30.00	1,305.71		
54	Valley Junction	10.00		10.00	1,078.45		
55	Indianola	20.00		20.00	26.70		
56	Maple Rock	20.00	60.00	80.00	19.20		
57	Denison	20.00	100.00	120.00	72.65		

ING APRIL 1, 1922—BALANCES MARCH 31, 1923—GRAND TOTAL

No. in order of population	City	Municipal Industries—Expenditures					
		Water Works—Expenditures			Electric Light Works		
		Total	Grand total	Salaries and wages	Benefits or outlay	Miscellaneous	Total
	Grand total	\$168,009.49	\$1,402,341.40	\$719,516.13	\$1,693,816.19	\$ 648,569.76	\$ 3,061,896.06
1	Des Moines	18,721.50	168,470.31				
2	Sioux City	7,081.56	108,192.28				
3	Davenport	14,177.85	100,525.51				
4	Cedar Rapids	36.50	53,667.70				
5	Dubuque	123.10	55,944.94				
6	Waterloo	8,209.76	45,082.98				
7	Council Bluffs		36,653.15				
8	Clinton	2,244.23	21,972.64				
9	Burlington	80.00	41,889.01				
10	Ottumwa	22,298.68	64,408.05				
11	Mason City	4,341.35	38,126.00				
12	Fort Dodge	40.00	32,518.38				
13	Muscatine	6,574.58	32,298.92				
14	Marshalltown	8,524.28	28,434.70				
15	Keokuk	1,122.46	29,253.53				
16	Boone	358.82	30,034.54				
17	Fort Madison	5,014.11	18,393.74				
18	Iowa City	980.36	23,732.29				
19	Oskaloosa	2,664.98	19,830.10				
20	Centerville	1,957.05	15,518.70				
21	Creston	701.44	7,106.02				
22	Osceola	3,511.81	12,878.97				
23	Charles City	191.63	6,522.68				
24	Newton	36.88	30,622.04				
25	Cedar Falls	542.15	5,994.00				
26	Ames	112.00	20,313.36				
27	Fairfield	453.71	5,111.89				
28	Cherokee	229.71	5,055.89				
29	Webster City	4,026.28	7,715.32				
30	Perry	214.00	6,127.00				
31	Red Oak	27.45	4,148.40				
32	Grinnell	1,128.21	11,623.97				
33	Atlantic	262.80	4,227.95				
34	Shenandoah	1,019.57	7,000.59				
35	Chariton	2,392.91	6,269.58				
36	Albia	55.65	4,642.92				
37	Estherville	670.17	7,765.69				
38	Washington	219.04	9,651.51				
39	Le Mars	514.50	7,172.35				
40	Spencer	6,433.98	6,243.98				
41	Clarinda	8.65	8,811.18				
42	Eagle Grove	79.57	5,511.30				
43	Carroll	229.82	6,922.87				
44	Marion	86.47	1,884.50				
45	Decorah	808.07	8,905.57				
46	Mount Pleasant	105.67	4,756.50				
47	Missouri Valley	60.00	6,239.44				
48	Iowa Falls	227.30	2,880.56				
49	Belle Plaine	51.81	5,313.52				
50	Glenwood	153.13	1,509.69				
51	Algona	1,305.71	1,148.51				
52	Independence	1,123.42	2,632.12				
53	Storm Lake		6,254.56				
54	Valley Junction	20.70	2,099.72				
55	Indianola	25.42	1,750.06				
56	Maple Rock	6,165.81	3,088.43				
57	Denison	72.65	2,774.58				

TABLE NO. 2B—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	General Government—Expenditures				
		Municipal League Expense			Miscellaneous Expenditure	
		Dues	Miscellaneous expenses	Total	Salaries and wages	Bedroom or outlay
58	Knoxville	20.00		20.00		
59	Sheldon	20.00		20.00	156.00	10.45
60	Jefferson	20.00		20.00		20.21
61	Vinton	20.00		20.00		15,478.50
62	Waverly	20.00		20.00		50.45
63	Pella	20.00	10.00	30.00		11.23
64	Cresco	20.00		20.00	220.00	338.82
65	Elkora	20.00	15.00	35.00		1,168.57
66	Manchester	20.00		20.00		2,872.42
67	Hampton	20.00		20.00	200.00	288.50
68	Winterset	20.00		20.00		1,848.85
69	Anamosa	20.00		20.00		200.49
70	Osage	20.00		20.00		1,484.85
71	Harlan	20.00		20.00		2,249.19
72	Clarion					3,182.72
73	Clear Lake		6.85	6.85		485.07
74	Mystic					108.07
75	Emmetsburg	20.00		20.00		108.07
76	Oswego					50.37
77	Nevada	20.00		20.00		80.37
78	Sac City	20.00		20.00		128.80
79	Tama	20.00	10.00	30.00	10.11	6.60
80	New Hampton	20.00		20.00		112.00
81	Colfax	20.00	50.00	70.00		319.80
82	Hawarden	20.00	54.87	74.87		100.00
83	Waukon	20.00		20.00		77.72
84	Monticello	20.00		20.00		222.74
85	Osawa	20.00		20.00		1,517.46
86	Humboldt	20.00		20.00		84.68
87	Sigourney	20.00		20.00		129.61
88	Leon				78.75	181.23
89	Hatfield	20.00	10.50	30.50		121.54
90	Forest City	20.00		20.00	200.00	745.95
91	Tipton	20.00		20.00		210.50
92	Village	20.00	58.50	78.50		275.16
93	Lake City	20.00	70.00	90.00		311.47
94	Andulson	20.00		20.00		148.49
95	Edmon				128.85	764.56
96	Bedford	15.00		15.00		178.00
97	Bloomfield	20.00		20.00		454.02
98	Marengo	20.00		20.00	287.00	167.02
99	Rockwell City	20.00		20.00		777.48
100	Ida Grove	15.00		15.00		777.48
101	Hamburg	20.00		20.00		74.53
102	Corning	15.00		15.00		1,591.36
103	Seppur	15.00		15.00		133.70
104	Stuart	15.00		15.00		1,190.00
105	What Cheer	15.00		15.00		1,144.01
106	Toledo	10.00		10.00		

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

No. in order of population	City	Municipal Industries—Expenditures				
		Water Works—Expenditures			Electric Light Works	
		Salaries and wages	Bedroom or outlay	Miscellaneous	Salaries and wages	Bedroom or outlay
58	Knoxville	166.45	4,589.17	2,678.05	24,860.87	3.00
59	Sheldon	209.31	2,922.64	3,417.58	3,645.23	6,088.90
60	Jefferson	15,478.50	10,240.41	2,880.00	12,087.37	14,087.37
61	Vinton	50.45	4,508.76	1,570.57	1,570.57	10,735.05
62	Waverly	11.23	3,551.02	2,786.70	4,000.30	9,332.28
63	Pella	578.88	3,003.09	3,327.20	5,443.20	12,818.02
64	Cresco	1,158.57	4,700.41	900.00	6,783.81	9,043.76
65	Elkora	2,370.42	6,090.32	1,590.00	10,720.04	15,590.04
66	Manchester	648.59	2,684.16	3,538.90	1,065.77	10,853.35
67	Hampton	1,848.85	3,135.85	2,308.74	19,807.90	1,007.35
68	Winterset		1,427.77	823.54	415.87	1,330.30
69	Anamosa	300.49	12,303.91	854.54	5,074.11	6,078.03
70	Osage		4,418.18	2,126.75	5,294.33	8,230.59
71	Harlan	1,484.85	28,838.52	4,778.30	5,027.85	6,431.01
72	Clarion		2,249.19		2,132.59	276.37
73	Clear Lake		3,182.72	7,917.75		7,917.75
74	Mystic		1,355.47			7,917.75
75	Emmetsburg		2,800.30	2,490.85	2,023.28	6,752.92
76	Oswego		1,045.50	780.00	2,247.65	4,027.65
77	Nevada		1,485.54	1,136.75	9,780.26	7,536.56
78	Sac City		3,109.12	7,078.54		7,078.54
79	Tama		2,029.76	728.04	6,311.77	7,029.81
80	New Hampton		740.15	1,397.65	212.60	9,810.21
81	Colfax		2,277.52	1,300.00		3,152.19
82	Hawarden		177.72	3,425.99		8,808.45
83	Waukon		222.74	4,421.66	2,621.01	29,420.14
84	Monticello		1,517.46	3,030.96	985.00	2,580.34
85	Osawa			1,518.64	401.25	966.72
86	Humboldt		84.68	1,081.67	1,305.05	1,185.31
87	Sigourney		129.61	57,201.10	5,673.65	1,282.45
88	Leon		181.23	1,218.73	800.00	8,612.35
89	Hatfield		121.54	1,568.10		3,649.26
90	Forest City		1,066.70	2,191.69	2,101.84	1,280.94
91	Tipton			1,820.05	2,300.65	5,615.75
92	Village		275.16	2,873.59	767.30	13,775.35
93	Lake City		311.47	2,350.30	1,500.00	305.94
94	Andulson			1,908.98	1,807.33	13,677.32
95	Edmon		148.49	995.05	995.05	740.82
96	Bedford		764.56	2,509.46	615.27	7,908.30
97	Bloomfield		178.00	1,944.36	1,025.00	2,383.87
98	Marengo		454.02	2,778.51	1,431.74	1,421.31
99	Rockwell City			1,108.10	2,332.24	3,074.80
100	Ida Grove		777.48	2,010.63	3,298.86	2,715.11
101	Hamburg			925.95	1,100.30	1,319.14
102	Corning		74.53	1,537.48	2,050.00	3,208.86
103	Seppur		1,591.36	2,597.21	1,921.26	2,569.77
104	Stuart		133.70	1,481.01	1,105.05	884.40
105	What Cheer			1,190.00		410.51
106	Toledo			1,144.01	1,900.85	3,454.50
107						5,608.19



TABLE NO. 2C—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Municipal Industries, Expenditures				
		Electric Light Works Expenditures		Gas Works and Heating Plant Expenditures		
		Miscellaneous	Total	Salaries and wages	Betterments or outlay	Miscellaneous
	Grand total	\$ 499,835.41	\$ 1,204,975.27	\$19,606.42	\$18,466.44	\$27,457.48
1	Des Moines					
2	Sioux City					
3	Davenport					
4	Cedar Rapids					
5	Dubuque					
6	Waterloo					
7	Council Bluffs					
8	Clinton					
9	Burlington					
10	Ottumwa					
11	Mason City					
12	Fort Dodge					
13	Muscatine					
14	Marshalltown	8,316.11	14,078.12			
15	Keokuk					
16	Boone					
17	Fort Madison					
18	Iowa City					
19	Oskaaloosa					
20	Centerville					
21	Creston					
22	Oelwein					
23	Charles City					
24	Newton	110.04	110.04	8,076.80	15,505.55	2,923.59
25	Cedar Falls	25,710.67	76,281.72			
26	Ames	87,021.64	175,119.23			2,418.00
27	Fairfield					
28	Cherokee					
29	Webster City	38,342.55	61,881.45	9,968.59	329.24	30,407.00
30	Perry					
31	Red Oak					
32	Grinnell					
33	Atlantic					
34	Shenandoah	1,661.00	79,911.34			
35	Chariton					
36	Albia					
37	Estherville	4,573.79	12,812.67	5,680.00	1,948.70	1,948.88
38	Washington		4,424.00			
39	Le Mars					
40	Spencer	37,582.56	63,759.19			
41	Clarinda					
42	Eagle Grove					
43	Carroll					
44	Marion					
45	Decorah					
46	Mount Pleasant	25,304.09	47,638.98			
47	Missouri Valley					
48	Iowa Falls					
49	Belle Plaine					
50	Glenwood					
51	Algona	17,870.30	31,552.97			
52	Independence	721.94	41,536.31			
53	Storm Lake					
54	Valley Junction					
55	Indianola	38,780.80	63,671.96			
56	Maquoketa	6,606.28	11,059.00			
57	Demmon	49,864.08	79,665.82			

ING APRIL 1, 1922—BALANCE MARCH 31, 1923—GRAND TOTAL

No. in order of population	City	Municipal Industries, Expenditures				
		Markets and Public Scales, Expenditures		Docks, Wharves and Landings, Expenditures		
		Total	Salaries and wages	Betterments or outlay	Miscellaneous	Total
	Grand total	\$63,530.34	\$23,228.42	\$ 3,439.24	\$ 6,734.62	\$32,400.28
1	Des Moines	9,231.16	13,107.37			
2	Sioux City	1,041.66	135.78			
3	Davenport	487.55	487.55			
4	Cedar Rapids	808.00	253.20			
5	Dubuque	1,140.00	22.40			
6	Waterloo					
7	Council Bluffs	1,320.00				
8	Clinton	1,145.00	89.10			
9	Burlington	729.00	131.08			
10	Ottumwa	729.00	68.21			
11	Mason City	120.00				
12	Fort Dodge	2,280.00	197.00			
13	Muscatine					
14	Marshalltown					
15	Keokuk					
16	Boone					
17	Fort Madison					
18	Iowa City					
19	Oskaaloosa					
20	Centerville					
21	Creston					
22	Oelwein					
23	Charles City					
24	Newton					
25	Cedar Falls					
26	Ames					
27	Fairfield					
28	Cherokee					
29	Webster City					
30	Perry					
31	Red Oak					
32	Grinnell					
33	Atlantic					
34	Shenandoah					
35	Chariton					
36	Albia					
37	Estherville					
38	Washington					
39	Le Mars					
40	Spencer					
41	Clarinda					
42	Eagle Grove					
43	Carroll					
44	Marion					
45	Decorah					
46	Mount Pleasant					
47	Missouri Valley					
48	Iowa Falls					
49	Belle Plaine					
50	Glenwood					
51	Algona					
52	Independence					
53	Storm Lake					
54	Valley Junction					
55	Indianola					
56	Maquoketa					
57	Demmon					

TABLE NO. 2C—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	Municipal Industries, Expenditures				
		Electric Light Works Expenditures		Gas Works and Heating Plant Expenditures		
		Miscellaneous	Total	Salaries and wages	Betterments or outlay	Miscellaneous
58	Knoxville					
59	Sheldon					
60	Jefferson					
61	Vinton	27,863.51	42,516.22			
62	Waverly	26,576.90	35,061.30			
63	Pella	4,745.87	39,108.66			
64	Cresco					
65	Eldora					
66	Manchester					
67	Hampton					
68	Winterset	14,187.02	51,536.86			
69	Anamosa					
70	Osage					
71	Harlan	20,324.00	35,753.22			
72	Clarion					
73	Clear Lake					
74	Mystic					
75	Emmetsburg					
76	Osceola					
77	Nevada		618.60			
78	See City					
79	Tama					
80	New Hampton	832.68	29,506.46			
81	Colfax					
82	Hawarden		38,557.35			
83	Waukon					
84	Monticello					
85	Onawa	25,309.75	42,691.91			
86	Humboldt					
87	Sigourney					
88	Leon					
89	Bettendorf					
90	Rock Rapids	27,848.01	46,307.14	1,274.37		5,838.92
91	Forest City					
92	Tipton	558.30	22,594.75			
93	Villisca					
94	Lake City					
95	Audubon					
96	Eldon		7,908.21			
97	Bedford					
98	Bloomfield	2,905.00	36,348.78		682.95	
99	Marengo					
100	Rockwell City					
101	Ia Grove	3,741.60	3,741.60			
102	Hamburg					
103	Cornburg	2,424.05	2,424.05			
104	Seymour		14,930.94			
105	Stuart		13,821.10			
106	What Cheer					
107	Toledo					

OUTSTANDING APRIL 1, 1923—BALANCE MARCH 31, 1923—  
TOTAL

No. in order of population	Municipal Industries, Expenditures							
	Markets and Public Scales, Expenditures				Docks, Wharves and Landings, Expenditures			
	Total	Salaries and wages	Betterments or outlay	Miscellaneous	Total	Salaries and wages	Betterments or outlay	Miscellaneous
58								
59								
60								
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TABLE NO. 2D—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	City	Municipal Industries Expenditures					
		Cemeteries Expenditures			Parks Expenditures		
		Salaries and Wages	Betterments or outlay	Miscellaneous	Total	Salaries and Wages	Betterments or outlay
	Grand total.....	\$134,484.50	\$19,649.64	\$24,756.51	\$178,886.65	\$312,181.51	\$286,125.77
1	Des Moines.....	55,787.28		14,147.89	69,935.17	79,075.05	15,283.13
2	Sioux City.....	5,866.40		217.91	6,104.31	55,840.64	16,491.71
3	Davenport.....	450.00			450.00	60,602.46	57,340.12
4	Cedar Rapids.....					20,363.80	5,717.94
5	Dubuque.....					20,161.83	7,894.08
6	Waterloo.....					9,902.06	1,731.02
7	Council Bluffs.....					16,300.13	27,544.09
8	Clinton.....						22,653.50
9	Burlington.....					5,801.35	925.38
10	Ottumwa.....					4,309.10	2,927.58
11	Mason City.....					2,880.35	1,567.88
12	Fort Dodge.....					4,350.58	1,517.71
13	Muscatine.....	6,825.45	2,779.70	904.02	10,509.17	1,870.00	20,430.26
14	Marshalltown.....					2,064.89	643.36
15	Keokuk.....	4,632.54	382.14	407.22	5,422.06	4,807.04	3,528.34
16	Boone.....			2,384.98	2,384.98	2,842.10	18,115.99
17	Fort Madison.....	1,526.40	12.00	57.15	1,645.55	719.40	
18	Iowa City.....	2,510.00		84.40	2,594.40		5,194.32
19	Osaka.....						
20	Centerville.....	240.00	45.55		285.55	1,080.45	1,408.19
21	Creston.....	2,700.00		107.16	2,807.16	1,757.75	23,839.66
22	Osceola.....	1,864.40	1,070.44	132.45	2,506.27	375.00	98.00
23	Charles City.....						3,709.05
24	Newton.....	1,332.60	230.56	138.20	1,699.76		200.00
25	Cedar Falls.....	1,135.25	579.00		1,714.25		
26	Ames.....	2,197.30		63.60	2,260.90		
27	Fairfield.....	254.40		8.77	263.17	331.18	
28	Cherokee.....	1,612.92	196.72		1,809.64	1,621.67	394.47
29	Webster City.....	2,392.75		376.73	2,769.48	300.00	951.62
30	Perry.....	3,214.00	3,653.09		6,867.09	2,086.00	
31	Red Oak.....	3,743.35	2,576.96		6,320.31	1,169.34	18,827.01
32	Grinnell.....	3,007.45	1,969.22		4,976.67	1,270.76	2,128.90
33	Atlantic.....					2,007.22	1,315.79
34	Shenandoah.....	2,296.00	109.35		2,405.35	684.17	928.32
35	Chariton.....						14.60
36	Albia.....						307.60
37	Estherville.....	630.70	82.14		712.84	612.69	3,638.29
38	Washington.....					530.65	1,138.52
39	Le Mars.....					2,435.68	2,300.45
40	Spencer.....	2,378.71			2,378.71	2,435.68	2,300.45
41	Clarinda.....			1,244.03	1,244.03		2,106.44
42	Eagle Grove.....	1,195.92			1,195.92		2,106.44
43	Carroll.....	910.57			910.57	1,098.50	302.60
44	Decorah.....	1,839.32	221.16		2,060.48	159.86	107.40
45	Mount Pleasant.....	2,536.50	250.00	302.04	3,088.54	655.00	2,158.58
46	Missouri Valley.....					90.80	1,500.00
47	Iowa Falls.....					934.30	75.56
48	Belle Plaine.....	386.67	450.00		836.67		
49	Glenwood.....						802.82
50	Algona.....						1,225.00
51	Independence.....						1,272.45
52	Storm Lake.....	1,135.15	1,177.60	62.83	2,375.58		
53	Valley Junction.....						2,158.58
54	Indianola.....	415.57	22.00	188.24	625.81		328.80
55	Maquoketa.....						455.90
56	Denison.....					382.56	25.56
57							3,270.71

ING APRIL 1, 1922—BALANCE MARCH 31, 1923—GRAND TOTAL

No. in order of population	City	Municipal Industries Expenditures					
		Bathing Beaches, Expenditures			Library Expenditures		
		Salaries and Wages	Betterments or outlay	Miscellaneous	Total	Salaries and Wages	Betterments or outlay
	Grand total.....	\$ 737,403.04	\$ 4,229.29	\$ 883.21	\$ 6,364.44	\$16,676.94	\$ 235,449.82
1	Des Moines.....	115,025.76	4,042.50	1,638.73	5,087.23	1,107.70	4,834.80
2	Sioux City.....	79,864.90		156.32	156.32	30,739.87	9,571.70
3	Davenport.....	156,501.45				23,572.79	13,222.40
4	Cedar Rapids.....	30,976.24	429.60	199.60	639.20	15,531.02	7,078.94
5	Dubuque.....	36,149.49	2,731.82	791.06	3,623.88	11,271.50	3,138.47
6	Waterloo.....	13,615.93	532.17	1,219.46	1,751.63	2,748.15	5,663.88
7	Council Bluffs.....	45,553.65	799.00	2,304.37	2,603.37	12,443.62	7,295.12
8	Clinton.....	22,653.50					
9	Burlington.....	5,801.35				8,217.29	4,834.80
10	Ottumwa.....	4,309.10				7,945.54	3,461.02
11	Mason City.....	2,880.35				12,055.88	5,774.71
12	Fort Dodge.....	4,350.58				5,951.45	5,122.74
13	Muscatine.....	6,825.45	2,779.70	904.02	10,509.17	5,007.50	4,823.29
14	Marshalltown.....	2,064.89				4,646.85	2,744.52
15	Keokuk.....	4,632.54	382.14	407.22	5,422.06	3,781.53	11,172.93
16	Boone.....			2,384.98	2,384.98	3,669.00	2,402.64
17	Fort Madison.....	1,526.40	12.00	57.15	1,645.55	2,000.16	
18	Iowa City.....	2,510.00		84.40	2,594.40	4,900.74	
19	Osaka.....						
20	Centerville.....	240.00	45.55		285.55	5,417.52	3,340.30
21	Creston.....	2,700.00		107.16	2,807.16	1,279.56	616.90
22	Osceola.....	1,864.40	1,070.44	132.45	2,506.27	1,011.60	672.46
23	Charles City.....						47.30
24	Newton.....	1,332.60	230.56	138.20	1,699.76	3,974.40	3,974.40
25	Cedar Falls.....	1,135.25	579.00		1,714.25		
26	Ames.....	2,197.30		63.60	2,260.90		
27	Fairfield.....	254.40		8.77	263.17		
28	Cherokee.....	1,612.92	196.72		1,809.64		
29	Webster City.....	2,392.75		376.73	2,769.48		
30	Perry.....	3,214.00	3,653.09		6,867.09		
31	Red Oak.....	3,743.35	2,576.96		6,320.31		
32	Grinnell.....	3,007.45	1,969.22		4,976.67		
33	Atlantic.....						
34	Shenandoah.....	2,296.00	109.35		2,405.35		
35	Chariton.....						
36	Albia.....						
37	Estherville.....	630.70	82.14		712.84		
38	Washington.....						
39	Le Mars.....						
40	Spencer.....	2,378.71			2,378.71		
41	Clarinda.....			1,244.03	1,244.03		
42	Eagle Grove.....	1,195.92			1,195.92		
43	Carroll.....	910.57			910.57		
44	Decorah.....	1,839.32	221.16		2,060.48		
45	Mount Pleasant.....	2,536.50	250.00	302.04	3,088.54		
46	Missouri Valley.....						
47	Iowa Falls.....						
48	Belle Plaine.....	386.67	450.00		836.67		
49	Glenwood.....						
50	Algona.....						
51	Independence.....						
52	Storm Lake.....	1,135.15	1,177.60	62.83	2,375.58		
53	Valley Junction.....						
54	Indianola.....	415.57	22.00	188.24	625.81		
55	Maquoketa.....						
56	Denison.....						
57							

## REPORT ON MUNICIPAL FINANCES

TABLE NO. 2D—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	Municipal Industries Expenditures							
		Cemeteries Expenditures				Parks Expenditures			
		Salaries and Wages	Betterments or outlay	Miscellaneous	Total	Salaries and Wages	Betterments or outlay	Miscellaneous	
58	Knoxville	1,240.67	12.79		1,253.46	723.45	8,364.81		
59	Sheldon	1,114.75		131.32	1,246.07	138.61	325.00		935.16
60	Jefferson					300.00			31.40
61	Vinton								1,705.15
62	Waverly	1,879.00	603.84	303.07	2,935.91	436.00	9,989.17		130.45
63	Pea					1,234.64			688.11
64	Cress					371.57	245.50		
65	Eldora			279.60	279.60				1,077.61
66	Manchester						200.78		
67	Hampton					147.00	2,133.67		113.24
68	Waterset	430.00			430.00	1,482.37			
69	Anamosa					357.50	98.02		
70	Osage	665.79	288.00	23.79	977.58				
71	Harlan					174.50	1,000.00		45.30
72	Clarion			370.63	370.63				871.40
73	Clear Lake	1,235.79			1,235.79	1,219.00			
74	Mystic			294.62	294.62				
75	Emmettsburg					538.02	3.35		183.27
76	Osceola	220.00	805.20		1,025.20	178.50	46.30		
77	Nevada	30.00		303.83	303.83				80.59
78	Sac City	1,632.15			1,632.15	60.80			
79	Tama	975.00			975.00	327.80	132.61		
80	New Hampton								30.00
81	Colfax								65.35
82	Hawarden	803.50		153.19	1,046.69	671.00	672.79		
83	Waukon					46.51	7.25		
84	Monticello	1,007.45	84.75	46.22	1,238.42	439.94	30.15		21.20
85	Onawa	1,708.45	3.50	88.58	1,800.50				7.50
86	Humboldt					19.30			\$22.09
87	Sigourney								
88	Leon	300.00	139.98		439.98				
89	Bedford					1,280.82	400.00	2,025.77	59.82
90	Rock Rapids	817.45	463.37		1,280.82				6.29
91	Forest City			42.25	42.25				
92	Tipton								
93	Villisca	980.20	435.33		1,365.53				200.45
94	Lake City	600.00	36.37		696.37	57.80			
95	Audubon					91.30			
96	Eldon	258.10	16.32		274.42				
97	Bedford								
98	Bloomfield	140.00			140.00				
99	Marengo								
100	Rockwell City								
101	Ida Grove			116.54	116.54		200.11		
102	Hamburg	500.00		105.63	605.63	183.00			42.40
103	Corning	245.00	207.63		452.63				162.26
104	Seymour	233.90	171.15		405.05	140.70			
105	Stuart	225.00	354.10		579.10	86.80			
106	What Cheer					100.00	27.25		
107	Toledo	1,518.17	10.02	8.50	1,537.29				

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

Municipal Industries Expenditures					Municipal Industries Expenditures					No. of population
Bathing Beaches, Expenditures				Library Expenditures						
Total	Salaries and Wages	Benefits or outlay	Miscellaneous	Total	Salaries and Wages	Benefits or outlay	Miscellaneous	Total		
9,088.26					1,170.00	606.19		1,836.19	54	
1,308.77									55	
261.30									56	
1,765.15							1,549.46	1,549.46	61	
556.45					800.00	826.21	844.90	2,471.20	62	
11,011.02					1,374.00	1,179.89		2,453.89	63	
617.07					2,220.00	1,185.60		3,405.60	64	
1,077.61							2,602.95	2,602.95	65	
299.73		220.09		220.09	2,808.16			2,808.16	66	
2,303.91					1,738.25	926.12	143.06	2,807.42	67	
1,482.37					2,700.00		705.00	3,405.00	68	
450.52						1,902.78		1,902.78	69	
					920.00	2,276.05	96.07	3,292.12	70	
1,220.80					1,300.00	878.86		2,178.86	71	
871.49							3,290.50	3,290.50	72	
1,219.00									73	
									74	
724.64					805.00	473.67	781.49	2,150.16	75	
224.80						1,984.01		1,984.01	76	
140.39					1,200.00		886.35	2,086.35	77	
60.80									78	
600.41					1,821.96			1,821.96	79	
					983.40	858.47	62.40	1,843.27	80	
10.00									81	
1,409.94					762.00	729.24	464.08	1,955.32	82	
53.76					900.00	226.54		1,126.54	83	
801.29					1,304.00	422.03	747.45	2,473.48	84	
7.74									85	
842.19					720.00		1,406.32	2,126.32	86	
									87	
					396.00	424.45		820.45	88	
						450.00		450.00	89	
2,575.56					826.00	1,600.79	2.00	2,428.79	90	
6.29					330.00	925.67		1,445.67	91	
					1,757.50	1,111.30	457.27	3,326.07	92	
206.45									93	
57.80					540.00	611.70		1,151.70	94	
91.30					1,428.00	729.15	1,291.17	3,448.32	95	
						640.62		640.62	96	
							1,911.18	1,911.18	97	
					1,068.00	716.72	256.03	2,040.75	98	
					706.00		701.83	1,406.83	99	
							2,158.15	2,158.15	100	
									101	
200.11							1,636.22	1,636.22	102	
225.40									103	
162.26									104	
140.70									105	
114.10					600.00	615.74		1,215.74	106	
100.00									107	
						1,670.97		1,670.97	108	



TABLE NO. 2E—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Municipal Industries— Expenditures	Total hospital expense
	Grand total		\$ 8,784.68
1	Des Moines		
2	Sioux City		
3	Davenport		
4	Cedar Rapids		
5	Dubuque		
6	Waterloo	1,200.00	
7	Council Bluffs		
8	Clinton		
9	Burlington		
10	Ottumwa		
11	Mason City		
12	Fort Dodge		
13	Muscatine		
14	Marshalltown		
15	Keokuk		
16	Boone		
17	Fort Madison		
18	Iowa City		
19	Okonkwa		
20	Centerville		
21	Creston		
22	Oelwein		
23	Charles City		
24	Newton		
25	Cedar Falls	4,965.17	
26	Ames		
27	Fairfield		
28	Cherokee		
29	Wehster City		
30	Perry		
31	Red Oak		
32	Grinnell	1,802.84	
33	Atlantic		
34	Shenandoah	1,438.22	222.86
35	Chariton		
36	Albia		
37	Fathersville		
38	Washington		
39	Le Mars		
40	Stencer		
41	Clarinda		
42	Eagle Grove	1,669.63	
43	Carroll		
44	Marion		
45	Decorah		
46	Mount Pleasant		
47	Missouri Valley		
48	Iowa Falls		
49	Belle Plaine	865.38	
50	Glenwood		
51	Algona		
52	Independence		
53	Storm Lake		
54	Valley Junction	34.51	
55	Indianola		
56	Maquoketa		
57	Denison		

ING APRIL 1, 1922—BALANCE MARCH 31, 1923—GRAND TOTAL

Salaries and wages	Miscellaneous Expenditures			Grand total	No. in order of population
	Betterments or outlay	Miscellaneous	Total		
\$ 10,124.91	\$ 20,338.61	\$ 92,746.23	\$ 123,209.82	\$ 5,938,922.79	
4,949.14		3,748.52	7,797.66	211,817.19	1
		378.00	378.00	468,432.11	2
	11,976.11	145.56	12,121.67	215,003.02	3
150.20	184.3	3,861.93	4,201.17	568,278.56	4
				220,303.56	5
				247,151.96	6
				314,138.07	7
				37,564.69	8
				32,044.10	9
		25,790.40	25,790.40	118,758.36	10
		2,475.00	2,475.00	165,418.04	11
				125,190.54	12
		1.96	1.96	122,278.25	13
				106,054.67	14
				31,899.40	15
				85,319.44	16
		20.50	20.50	16,020.13	17
		185.00	185.00	31,640.58	18
				66,774.34	19
				8,083.96	20
				34,009.41	21
				26,464.43	22
				25,788.90	23
		1,300.00	1,300.00	69,676.32	24
		55.00	55.00	97,925.60	25
				220,213.70	26
		114.00	114.00	31,518.28	27
				21,497.50	28
				113,445.52	29
		16,138.02	17,900.86	29,193.09	30
				55,142.75	31
			1,661.06	36,072.11	32
		707.08	707.08	106,971.10	33
				26,454.92	34
		308.27	308.27	23,502.28	35
		4,067.36	4,067.36	36,729.05	36
				67,656.90	37
		19,330.91	19,330.91	44,301.77	38
		3.31	3.31	8,308.19	39
				82,065.00	40
				19,005.55	41
		243.00	243.00	13,281.02	42
	2,344.60	1,122.25	3,466.75	25,707.48	43
				9,182.92	44
		15.90	15.90	19,110.07	45
				62,065.29	46
	717.06		717.06	19,803.46	47
				17,697.15	48
				53,140.82	49
				10,631.06	50
				29,691.51	51
				55,550.43	52
				54,506.50	53
				7,155.42	54
				81,940.63	55
				18,856.29	56
				93,521.44	57

TABLE NO. 2E—CONTINUED—CITIES—EXPENDITURES—WARRANTS

No. in order of population	City	Municipal Expenditures— Warrants	Total hospital expense
58	Knoxville.....		
59	Sheldon.....		
60	Jefferson.....		
61	Vinton.....		
62	Waverly.....		
63	Pella.....		
64	Cresco.....		
65	Eldora.....		
66	Manchester.....		
67	Hampton.....		
68	Winteret.....		
69	Anamosa.....		
70	Osage.....		
71	Harlan.....		
72	Clarion.....		
73	Clear Lake.....		
74	Myrtle.....		
75	Emmetsburg.....		
76	Osceola.....		
77	Nevada.....	23.00	
78	Rice City.....	800.76	
79	Tama.....		
80	New Hampton.....		
81	Colfax.....		
82	Harwarden.....		
83	Waukon.....		
84	Monticello.....		
85	Onawa.....		
86	Humboldt.....		
87	Sigourney.....		
88	Leon.....		
89	Bettendorf.....		
90	Rock Rapids.....	852.72	
91	Forest City.....		
92	Tipton.....		
93	Village.....		
94	Lake City.....		
95	Andubon.....		
96	Eldon.....		
97	Bedford.....		
98	Bloomfield.....		
99	Marengo.....		
100	Rockwell City.....		
101	Ira Grove.....		
102	Hamburg.....		
103	Corning.....		
104	Seymour.....		
105	Stuart.....	45.72	
106	What Cheer.....		
107	Toledo.....	180.25	

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—

No. in order of population	Miscellaneous Expenditures				Grand total	No. in order of population
	Salaries and wages	Debitments or outlay	Miscellaneous	Total		
58					39,719.83	58
59					15,796.85	59
60			1.94	1.94	14,330.61	60
61					16,565.88	61
62					60,377.50	62
63					60,288.30	63
64					13,014.43	64
65					16,019.20	65
66					14,311.23	66
67					15,385.41	67
68					38,183.53	68
69					9,371.95	69
70			26.20	26.20	12,526.49	70
71					56,706.45	71
72			9.70	9.70	6,351.28	72
73					10,372.45	73
74					294.62	74
75					9,627.00	75
76					7,374.36	76
77			52.64	52.64	16,481.14	77
78					9,413.35	78
79					11,157.94	79
80					41,354.04	80
81					4,523.10	81
82					42,949.30	82
83					33,321.45	83
84			3.00	3.00	10,278.01	84
85			8,309.12	8,309.12	53,887.15	85
86					6,276.68	86
87					5,084.07	87
88					14,823.94	88
89					450.00	89
90					75,028.37	90
91					7,104.05	91
92					30,051.42	92
93					16,759.37	93
94			1,352.47	1,352.47	16,835.66	94
95					11,067.27	95
96					16,740.45	96
97					23,774.50	97
98					42,287.37	98
99					4,509.94	99
100					13,477.29	100
101			5,073.17	5,073.17	14,106.85	101
102					5,853.48	102
103			274.56	274.56	14,395.49	103
104					19,386.81	104
105					24,966.65	105
106		517.70		517.70	1,450.58	106
107		30.00	242.30	272.30	9,385.22	107



TABLE NO. 2F—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Protection of				Total	Fire Department	
		Police Department—Expenditures			Salaries and wages		Retirements or outlay	
		Salaries and wages	Retirements or outlay	Miscellaneous				
	Grand total	\$1,076,643.10	\$30,100.67	\$96,150.83	\$1,204,894.79	\$1,210,381.46	\$205,236.34	
1	Des Moines	246,009.97	3,000.00	22,515.49	272,246.06	397,446.55	529.90	
2	Sioux City	127,455.95		18,412.14	145,868.09	146,887.22	32,088.18	
3	Davenport	15,892.27	2,900.00	9,379.75	108,232.12	94,838.35	3,181.00	
4	Cedar Rapids	32,614.42	1,925.00	8,425.00	62,965.92	86,375.15	2,770.00	
5	Dubuque	55,208.25	1,288.77	3,484.12	60,171.12	88,101.86	2,348.76	
6	Waterloo	56,007.81	1,131.03	3,494.77	61,203.61	73,725.23	3,644.47	
7	Council Bluffs	37,496.03	2,339.02	6,226.91	46,061.96	56,350.92	11,379.92	
8	Clinton	26,300.05	200.50	1,708.54	28,374.40	43,923.09	19,841.18	
9	Burlington	25,151.37	867.80	1,084.19	28,406.34	38,905.63	3,054.50	
10	Indianapolis	19,929.26	2,007.00		22,627.16	30,084.00	3,473.02	
11	Mason City	28,408.18	2,677.51	2,545.43	33,531.07	22,063.28	3,397.02	
12	Fort Dodge	24,068.50	1,037.35	4,376.45	30,082.30	35,329.62	2,808.62	
13	Muscatine	11,370.45	1,742.29	294.69	13,607.31	17,946.58	1,308.69	
14	Marshalltown	8,737.78		2,615.40	11,373.18	8,882.00	882.00	
15	Keokuk	14,879.90	2,537.51	1,210.57	18,628.04	13,644.31	9,882.33	
16	Boone	13,314.77	571.64		13,886.41	30,079.45	4,103.50	
17	Fort Madison	11,468.15			11,468.15	10,743.41	1,416.90	
18	Iowa City	10,450.13	300.00	2,401.72	12,811.85	8,722.67	14,040.00	
19	Oskaloosa	5,368.00			5,368.00	7,820.00	1,500.48	
20	Centerville	4,634.00			4,634.00	2,047.50	263.35	
21	Creston	4,280.00		1,650.06	6,030.06	1,520.00		
22	Osceola	3,201.50		173.29	3,374.79	1,071.30	419.06	
23	Charles City	4,200.00		522.47	4,722.47	2,727.50		
24	Newton	4,025.70		100.15	4,125.85	2,868.00	387.00	
25	Cedar Falls	4,584.38			4,584.38	2,911.00		
26	Ankeny	6,916.58	926.35	667.27	8,510.10	4,440.00	925.41	
27	Fairfield	3,358.55		5.35	3,363.90	2,578.00	3,619.00	
28	Cherokee	2,352.33		57.06	2,399.80	1,291.00	2,265.75	
29	Webster City	2,627.11	421.00	136.09	3,214.20	1,246.22		
30	Perry	6,002.00	10.00		6,012.00		666.00	
31	Red Oak	2,460.24	114.56	68.07	2,642.87	2,607.07	752.14	
32	Grinnell	4,084.38	838.51	112.87	5,035.76	2,673.08	832.72	
33	Atlantic	4,088.40	6.85	49.00	4,145.15	1,900.00	102.71	
34	Shenandoah	3,001.07	93.22		3,144.24	2,081.00	1,507.15	
35	Chariton	2,100.00			2,100.00		1,404.45	
36	Albia	2,002.00		8.20	2,100.20		430.72	
37	Fatherville	5,800.00		347.11	6,147.11	1,253.50	203.84	
38	Washington	2,548.40	10.00		2,567.40	2,960.65	1,680.18	
39	Le Mars	6,139.92	87.48		6,227.41	864.00	74.91	
40	Spencer	3,138.70		41.00	3,179.70	1,062.00		
41	Clarinda			2,686.77	2,686.77			
42	Eagle Grove	2,827.45		18.15	2,845.60	717.00		
43	Carroll	4,474.25		6.00	4,480.85	422.00	149.72	
44	Marion	2,567.35		14.37	2,581.92	2,155.45	768.03	
45	Decorah	3,464.22			3,464.22	968.83		
46	Mount Pleasant	1,640.50	8.50		1,649.00	1,000.00	630.14	
47	Missouri Valley	2,518.81		25.50	2,544.31	1,506.46	740.43	
48	Iowa Falls	2,777.40		59.24	2,787.40	1,055.00	1,074.92	
49	Helle Plaine	2,700.00	57.08	10.00	2,806.32	253.50	281.25	
50	Glenwood	1,515.00			1,515.00	302.50		
51	Algonquin	1,515.00			1,515.00	420.00		
52	Independence	3,522.90			3,522.90	1,680.00	617.32	
53	Storm Lake	2,563.37			2,563.37	1,034.44	1,405.86	
54	Valley Junction	1,230.00		250.12	1,480.12	485.00		
55	Indianola	2,088.25	28.14		2,116.39	97.20	653.30	
56	Maquoketa	2,112.00		72.11	2,184.11	665.00	1.00	
57	Denison	1,800.00			1,800.00			

ING APRIL 1, 1922—BALANCE MARCH 31, 1923—GRAND TOTAL

Life and Property							No. in order of population	
—Expenditures		Municipal and Police Court—			Inspection Department—			
Miscellaneous	Total	Salaries and wages	Retirements or outlay	Miscellaneous	Total	Salaries and wages		Retirements or outlay
\$166,358.85	\$1,581,976.65	\$77,182.83	\$ 7,925.45	\$20,891.42	\$106,005.70	\$82,625.97	\$17,614.90	\$11,435.33
17,381.71	385,558.25	37,060.60	6,711.23	15,074.17	58,836.06	19,629.44		1,143.70
16,449.34	216,024.74	1,775.00		615.55	2,300.55	17,700.00		3,944.82
54,933.43	150,828.28	2,880.00		5.40	2,885.40	9,824.25		2,065.96
6,003.59	95,748.74	1,077.00	119.00	624.00	2,720.50	9,101.25	565.85	887.30
14,229.31	104,679.93	1,800.00		30.67	1,829.67	5,880.00	16,264.04	883.41
3,513.37	82,583.07	16,002.23	155.00	1,002.97	18,120.20	10,991.00		184.44
323.95	79,254.79	1,000.00			1,000.00			808.26
4,943.31	68,008.48	2,631.00	358.15	400.26	5,306.39	2,770.15		
3,067.62	35,116.34	1,200.00			1,200.00			
	24,457.62							
962.06	26,422.35	3,627.00	21.30	588.68	4,136.88			
3,806.65	32,014.00					4,080.00	100.00	612.82
944.96	37,200.33			1,287.17	4,469.67			
3,748.16	13,143.86	2,212.50			1,000.00			
221.35	28,754.99	1,000.00				1,452.50		
	14,272.95					639.38		
519.69	12,690.00							
2,675.60	35,438.27							
404.98	9,743.46							
213.64	2,524.30	234.90			234.90			
1,541.36	3,061.36							
375.94	1,866.30							
414.93	4,142.45							22.15
2,137.50	5,383.19							
82.24	3,851.74							
418.82	5,792.23					437.50		
1,006.27	7,593.27							
	3,596.75							
1,344.70	2,500.92	335.00		72.80	397.80			
394.06	3,813.29							
	3,506.75	1,000.00	550.00		1,550.00			
85.36	2,148.07							
339.17	4,017.32	1,500.00		19.35	1,519.35			
118.56	1,523.01							
188.59	2,666.81							
410.49	1,877.83							
4.67	4,674.50					128.50		
	988.91							
461.53	1,523.53							
2,732.90	2,732.90							
345.26	1,062.26							673.23
22.64	604.30							
206.56	6,317.04							
473.23	1,444.00							
207.80	1,827.94							
	2,246.83							
	1,462.41							
	1,069.72							
	254.40							
1,923.17	2,353.17							
1,366.95	3,066.47							
696.92	3,217.25							
596.26	1,081.26							
	750.50							
58.26	725.25	6.00			6.00			
1,744.70	1,744.70							

TABLE NO. 2F—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	Protection of					
		Police Department—Expenditures				Fire Department	
		Salaries and wages	Retirements or outlay	Miscellaneous	Total	Salaries and wages	Retirements or outlay
54	Knoxville	2,427.35			2,427.35	1,132.00	714.15
55	Sheldon	3,500.00	19.50	84.00	3,603.50	500.10	6.91
56	Jefferson	1,835.37	45.12	6.70	1,887.19	346.50	345.15
57	Vinton	2,460.78			2,460.78	684.45	515.18
58	Waverly	1,566.90		13.36	1,580.26	1,336.50	1,186.71
59	Pella	2,304.35			2,304.35	510.00	10,654.00
60	Cresco	1,900.00	145.45		2,045.45	400.00	801.46
61	Eldora	2,340.00			2,340.00		
62	Manchester	2,411.96		50.63	2,462.59	501.50	1,770.40
63	Hampton	1,997.30		16.45	2,013.66	533.76	68.19
64	Winterset	1,617.00		114.65	1,731.65	632.00	110.15
65	Anamosa	2,007.32			2,007.32		1,085.46
66	Osage	1,783.18		6.11	1,789.29	392.00	30.47
67	Harlan	2,306.15			2,306.15	44.00	500.57
68	Clarion	2,400.00		76.35	2,476.35		
69	Clear Lake	2,029.68			2,029.68	1,161.64	
70	Myrtle	802.45			802.45		
71	Emmetsburg	2,230.00	22.16	15.00	2,267.16	304.00	55.91
72	Oacola	900.00		5.80	905.80	50.00	304.34
73	Nevada	1,338.30		8.56	1,346.86		
74	Sac City	1,419.83	34.38	316.50	1,760.71	788.18	272.23
75	Tama	1,704.23	2.50		1,706.73	107.25	77.83
76	New Hampton	1,370.00			1,370.00	130.60	9.15
77	Colfax	1,015.00		8.65	1,023.65	500.00	600.00
78	Hawarden	1,230.00			1,230.00	240.23	
79	Waukon	1,300.00	65.60		1,365.60	195.00	50.40
80	Monticello	1,500.00			1,500.00	242.50	597.00
81	Onawa	372.00			372.00	72.29	2,331.90
82	Humboldt	1,736.30		12.76	1,749.06	133.00	36.58
83	Sioux	1,705.33			1,705.33	212.12	800.00
84	Leon	951.30			951.30	188.30	586.55
85	Bettendorf	1,515.00	180.00		1,695.00		606.92
86	Rock Rapids	2,000.00		408.50	2,408.50	560.44	2,533.88
87	Forest City	718.45			718.45	268.00	800.78
88	Thiolt	1,965.00			1,965.00	240.00	600.50
89	Village	907.35		57.45	1,024.80	369.75	466.25
90	Lake City	764.20			764.20	176.01	132.02
91	Andon	1,063.38			1,063.38	184.00	
92	Eldon	1,690.00		1.26	1,691.26	285.75	
93	Bedford	2,450.00			2,450.00	250.97	
94	Bloomfield	1,500.00			1,500.00	250.00	218.50
95	Marengo	1,255.35			1,255.35	248.50	
96	Rockwell City	1,001.81		118.92	1,120.73	277.80	248.50
97	Iola Grove	1,437.20		56.90	1,494.10	580.91	2,100.00
98	Hamburg	824.50	13.00	81.29	918.79	36.00	
99	Cornell	1,382.00			1,382.00	68.75	279.05
100	Seymour	1,090.00	16.45		1,106.45	920.00	
101	Stuart	2,158.53			2,158.53	218.50	2,330.50
102	What Cheer	1,520.00			1,520.00		
103	Toledo	1,191.00			1,191.00	100.00	

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

No. in order of population	City	Life and Property					
		Municipal and Police Court—				Inspection Department—	
		Salaries and wages	Retirements or outlay	Miscellaneous	Total	Salaries and wages	Retirements or outlay
54	Knoxville	1,846.15			1,846.15		
55	Sheldon	825.25			825.25		
56	Jefferson	1,316.50			1,316.50		
57	Vinton	1,391.70			1,391.70		
58	Waverly	2,799.09			2,799.09		
59	Pella	1,301.46			1,301.46		
60	Cresco	445.80			445.80		
61	Eldora	2,519.03			2,519.03		
62	Manchester	242.94			242.94		
63	Hampton	1,064.67			1,064.67		
64	Winterset	742.15			742.15		
65	Anamosa	1,085.46			1,085.46		
66	Osage	639.67			639.67		
67	Harlan	183.63			183.63		
68	Clarion	827.20			827.20		
69	Clear Lake	471.08			471.08		
70	Myrtle	1,161.64			1,161.64		
71	Emmetsburg	67.00		4.50	71.50		
72	Oacola	122.52			122.52		
73	Nevada	352.80			352.80		
74	Sac City	557.89			557.89		
75	Tama	1,000.41			1,000.41		
76	New Hampton	9.15			9.15		
77	Colfax	180.00			180.00		
78	Hawarden	83.44			83.44		
79	Waukon	888.87			888.87		
80	Monticello	1,129.10			1,129.10		
81	Onawa	345.40			345.40		
82	Humboldt	0.00			0.00		
83	Sioux	179.06			179.06		
84	Leon	18.30			18.30		
85	Bettendorf	1,012.12			1,012.12		
86	Rock Rapids	895.00			895.00		
87	Forest City	2,533.88			2,533.88		
88	Thiolt	24.32			24.32		
89	Village	100.00			100.00		
90	Lake City	1,400.66			1,400.66		
91	Andon	22.25			22.25		
92	Eldon	398.03			398.03		
93	Bedford	65.61			65.61		
94	Bloomfield	14.62			14.62		
95	Marengo	250.97			250.97		
96	Rockwell City	797.84			797.84		
97	Iola Grove	258.50			258.50		
98	Hamburg	132.75			132.75		
99	Cornell	2,756.81			2,756.81		
100	Seymour	53.67			53.67		
101	Stuart	347.80			347.80		
102	What Cheer	27.98			27.98		
103	Toledo	4,009.00			4,009.00		
		404.67			404.67		



TABLE NO. 26—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	City	Protection of Life and Property						Grand total	Salaries and wages
		Inspection Dept.	Miscellaneous Expenditures						
			Salaries and wages	Betterments or outlay	Miscellaneous	Total			
Total									
Grand total		\$111,676.20	\$11,533.14	\$3,859.90	\$37,455.75	\$52,848.79	\$3,057,402.12	\$29,904.72	
1	Des Moines	30,773.14					737,413.45		
2	Sioux City	21,244.82			5,755.74	5,755.74	301,283.94		
3	Davenport	12,880.31	4,813.42	2,887.43	783.65	7,983.90	284,005.01		
4	Cedar Rapids	10,554.30	1,481.25			1,481.25	173,470.21		
5	Dubuque	35,027.45					189,718.17	12,125.38	
6	Waterloo	11,176.31					173,473.22		
7	Council Bluffs	3,278.40	2,685.00	223.50	212.25	3,120.72	123,715.87		
8	Clinton				21,124.96	21,124.96	121,506.52	3,121.50	
9	Burlington		1,369.92		600.00	2,059.92	66,782.00		600.00
10	Ottumwa				1,262.90	1,262.90	15,317.66		
11	Mason City						64,000.30	3,045.40	
12	Fort Dodge	4,792.82					67,790.62	3,320.00	
13	Muscatine						33,867.54	905.00	
14	Marshalltown		1,080.00			1,080.00	30,066.71	719.20	
15	Kokuk			601.00		601.00	49,074.03	960.00	
16	Boone	1,452.50			11.75	11.75	29,623.61		
17	Fort Madison	620.38			1,200.93	1,200.93	25,969.46		
18	Iowa City						38,250.12	1,609.50	
19	Oskaloosa				100.50	100.50	7,522.79	86.00	
20	Centerville						9,002.31		
21	Creston						5,241.69		
22	Osceola						10,187.37	726.41	
23	Charles City	22.15			1,290.22	1,290.22	9,515.04	60.00	
24	Newton						8,456.12		
25	Cedar Falls						14,793.83		
26	Anson	437.50	53.00			53.00	10,057.37	123.32	
27	Fairfield						7,436.64		
28	Cherokee						6,350.03		
29	Webster City						9,778.00	130.00	
30	Perry				147.41	147.41	6,457.06		
31	Red Oak						10,231.68	300.00	
32	Grinnell				130.18	130.18	8,718.41	100.00	
33	Atlantic		3.00		9.82	9.82	3,062.01		
34	Siemansdash				37.50	37.50	4,815.61		
35	Chariton						5,824.94		
36	Albia		41.00		8.10	49.10	7,162.74	157.86	
37	Estherville						7,166.32		
38	Washington	138.50			2.25	2.25	4,703.22	88.00	
39	Le Mars						5,439.67		
40	Spencer						4,730.55	8.00	
41	Clarinda						5,085.21		
42	Eagle Grove	573.23		239.46		239.46	9,008.76		
43	Carroll						5,018.08		
44	Marion				100.80	100.80	3,567.96	26.00	
45	Decorah			16.00			5,091.14		
46	Mount Pleasant				58.80	58.80	4,249.81		
47	Missouri Valley				75.04	75.04	3,996.04		
48	Iowa Falls						1,821.40	152.22	
49	Belle Plaine						4,268.17		
50	Glenwood						6,601.87		
51	Algona				52.00	52.00	6,179.79	150.00	
52	Independence		15.50		15.50		2,682.78		
53	Storm Lake						2,873.49		
54	Valley Junction				22.40	22.40	2,000.20	300.50	
55	Indianola						329.65		
56	Maquoketa						329.65		
57	Denison								

ING APRIL 1, 1922—BALANCE MARCH 31, 1923—GRAND TOTAL

No. in order of population	City	Health Department						Grand total
		Quarantine Expenditures		Sewage Disposal Plant, Sewers, Expenditures			Refuse Disposal	
		Betterments or outlay	Miscellaneous	Total	Salaries and wages	Betterment or outlay	Miscellaneous	Salaries and wages
	Grand total	\$ 3,930.39	\$ 3,747.59	\$37,582.70	\$179,835.54	\$203,283.47	\$152,433.01	\$536,072.02
1	Des Moines				45,784.92	5,509.20	44,716.99	96,070.21
2	Sioux City				37,825.50	4,801.39	32,437.55	64,834.80
3	Davenport				13,090.21		37,386.63	39,422.84
4	Cedar Rapids				12,232.13	3,062.53	1,345.01	17,339.70
5	Dubuque	1,321.80	23.00	23.00	5,735.43	347.56		6,082.99
6	Waterloo				10,579.13	43,554.48	1,184.00	55,317.61
7	Connell Buuffs							4,613.87
8	Clinton				3,121.50			8,075.45
9	Burlington							2,000.24
10	Ottumwa	636.03	1,039.45	7,843.35	102.50	1,078.04	9,009.40	517.77
11	Mason City	108.02	779.33	4,023.35	3,228.10	247.24	2,837.97	5,813.31
12	Fort Dodge	775.00	617.47	4,712.47	749.00		749.00	6,804.16
13	Muscatine		261.61	1,106.61		8,466.44	16,214.28	24,680.72
14	Marshalltown		247.08	966.28	3,344.94	925.39	2,000.01	6,300.34
15	Kokuk	74.91	57.25	1,002.16		2,840.00	2,840.00	6,438.80
16	Boone		15.75			1,494.02	1,494.02	610.84
17	Fort Madison				2,012.25	2,792.83	7,890.39	12,701.47
18	Town City		113.91	1,783.41		182.50		5,617.90
19	Oskaloosa				908.83	151.30	1,052.60	3,012.73
20	Centerville				80.00			1,075.16
21	Creston					435.00	9,090.24	1,075.16
22	Oswego					9,185.21	66.75	66.75
23	Charlen City				1,548.80		1,545.80	216.98
24	Norton				350.00	2,280.00	3,121.40	5,751.40
25	Cedar Falls	90.70		156.70	2,010.00	3,756.03	507.30	6,933.33
26	Anson				7,753.92	66,444.27	1,158.07	70,556.26
27	Fairfield				152.32	1,152.18	254.60	345.22
28	Cherokee							1,752.10
29	Webster City							396.25
30	Perry							6,129.90
31	Red Oak	82.00		202.00	1,900.00	3,407.00	702.00	887.19
32	Grinnell	52.08	9.07	61.15	461.50	425.60		9,352.94
33	Atlantic		16.16	316.16	2,433.10	6,919.81		482.87
34	Siemansdash			100.00	34.64		34.64	664.74
35	Chariton		9.90		31.55	1,705.18		46.90
36	Albia					1,352.29		1,352.29
37	Estherville					8,461.57	267.05	8,728.62
38	Washington					907.51	1,000.70	907.51
39	Le Mars				157.80	2,943.85	1,186.29	4,662.93
40	Spencer							832.10
41	Clarinda							539.00
42	Eagle Grove				88.00	660.65	730.65	1,731.30
43	Carroll						34.50	34.50
44	Marion				8.00	1,498.21	284.24	1,882.45
45	Decorah					1,589.54	946.23	2,545.07
46	Mount Pleasant					302.55	80.70	483.25
47	Missouri Valley	299.69		299.69		10,562.02	1,105.56	11,667.58
48	Iowa Falls				87.50			87.50
49	Belle Plaine							1,392.31
50	Glenwood	2.14			514.23	222.10	28.15	764.48
51	Algona		15.00	12.14	129.89	610.24	38.64	1,078.77
52	Independence				152.22			72.50
53	Storm Lake							1,908.84
54	Valley Junction					1,124.65		1,124.65
55	Indianola				190.00	1,324.30	486.00	3,315.16
56	Maquoketa					450.00	714.16	1,164.16
57	Denison					1,073.87	230.78	4,506.45





TABLE NO. 2H—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	Health Department							Grand total
		Refuse Disposal—Expenditures		Miscellaneous Expenditures					
				Salaries and wages	Batterments or outlay	Miscellaneous	Total		
		Miscellaneous	Total						
	Grand Total.....	\$55,403.18	\$259,472.09	\$125,236.32	\$142,744.98	\$77,212.24	\$345,193.74	\$1,178,320.54	
1	Des Moines.....	8,361.63	58,176.74	42,733.67	82.64	3,357.09	46,186.40	200,433.35	1
2	Sioux City.....	655.40	47,450.45	5,130.00		3,241.13	8,361.13	120,675.47	2
3	Davenport.....	195.61	29,181.08	19,499.97		43,714.23	63,175.29	131,779.12	3
4	Cedar Rapids.....	831.83	15,700.17	3,130.00		519.50	4,808.41	37,561.33	4
5	Dubuque.....	14,826.00	14,826.00					35,666.17	5
6	Waterloo.....	13,095.63	13,095.63	3,371.25	2,119.33	1,127.49	6,618.07	19,713.70	6
7	Council Bluffs.....	1,072.35	6,909.35	2,240.00	236.77	14,800.00	17,336.77	79,533.79	7
8	Clinton.....	1,828.20	11,062.80	300.00			200.00	15,284.30	8
9	Burlington.....	7,872.39	8,386.16	2,987.75			3,987.75	12,372.91	9
10	Ottumwa.....			2,917.97	23,440.44	216.35	26,574.75	36,840.30	10
11	Mason City.....	296.71	8,244.70	123.30	317.47		440.77	18,522.13	11
12	Fort Dodge.....	74.50	74.50	2,904.35	6,556.61	1,202.29	10,733.25	16,250.22	12
13	Muscatine.....	3,405.00	3,405.00				197.55	29,440.88	13
14	Marshalltown.....							7,636.62	14
15	Keokuk.....	75.00	7,405.01					11,337.17	15
16	Boone.....		667.31	3,961.36	100,422.33		104,383.69	106,560.80	16
17	Fort Madison.....		3,617.90	187.50		30.75	218.25	16,537.62	17
18	Iowa City.....	1,786.00	2,880.50	5,572.65		636.76	9,089.91	12,841.83	18
19	Oskaloosa.....							3,012.73	19
20	Centerville.....		2,688.84					2,774.84	20
21	Creston.....		66.75					9,531.00	21
22	Osceola.....	2.50	219.48	1,476.79	91.75	258.37	1,826.19	3,562.19	22
23	Charles City.....	138.85	992.85			261.01	8,053.26	8,053.26	23
24	Newton.....	291.50	1,101.50	1,107.67	405.43	900.00	2,413.10	9,964.63	24
25	Cedar Falls.....			770.00		500.00	1,270.00	1,270.00	25
26	Ames.....		610.48					71,166.74	26
27	Fairfield.....		438.20					2,342.62	27
28	Cherokee.....		290.25	180.00		84.56	264.56	470.81	28
29	Webster City.....	16.00	16.00	158.12		40.29	198.32	214.32	29
30	Perry.....							3,531.00	30
31	Red Oak.....		446.50	3.50	9.10		12.60	1,407.44	31
32	Grinnell.....		482.87					10,151.97	32
33	Atlantic.....		496.49					63.13	33
34	Shenandoah.....		46.90	93.50		62.27	155.77	2,039.30	34
35	Chariton.....					217.58	217.58	1,470.84	35
36	Albia.....	8.00	8.00	559.00			559.00	9,205.62	36
37	Estherville.....	62.72	62.72			17.50	17.50	1,061.01	37
38	Washington.....		822.10			1.00	1.00	5,453.83	38
39	Le Mars.....		9,454.78	326.00			326.00	9,780.78	39
40	Spencer.....							1,800.30	40
41	Clarinda.....	113.25	113.25			200.86	200.86	2,118.45	41
42	Eagle Grove.....		228.00					2,571.88	42
43	Carroll.....		10.75			16.06	16.06	539.55	43
44	Marion.....	56.30	56.30					64.07	44
45	Decorah.....	1.00	1.00	17,500.61		64.07	64.07	17,500.61	45
46	Mount Pleasant.....		410.05					1,311.58	46
47	Missouri Valley.....		1,311.58					1,041.42	47
48	Iowa Falls.....		196.50	37.95	42.49		80.44	1,104.91	48
49	Telle Plaine.....		9.00					797.58	49
50	Glenwood.....	13.40	85.90			3,421.98		4,323.61	50
51	Algona.....			912.06	749.30			100.00	51
52	Independence.....			100.00					52
53	Storm Lake.....							3,465.10	53
54	Valley Junction.....	60.00	560.40					1,754.56	54
55	Indianola.....	2.77	13.31	62.00				4,009.95	55
56	Maquoketa.....					28.17	50.17	949.12	56
57	Denison.....	208.71	208.71			129.13	129.13	347.84	57

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

Street Department										No. in order of population
Street Cleaning Expenditures				Street Paving Expenditures						
Salaries and wages	Batterments or outlay	Miscellaneous	Total	Salaries and wages	Batterments or outlay	Miscellaneous	Total	Grand Total		
\$ 452,288.41	\$ 55,579.73	\$ 120,786.24	\$ 628,654.38	\$ 166,961.44	\$ 1814,492.68	\$ 960,833.36	\$ 1,942,287.48			
70,958.26		7,164.01	78,122.27	90,406.90		17,128.50	77,534.58	1		
22,171.23		28,284.14	50,455.37	15,403.76	3,671.15	2,548.96	21,623.90	2		
42,856.73	619.74	24,519.06	67,995.53	11,065.47	4,949.67	76,557.26	92,601.80	3		
20,080.64	492.44	996.70	21,579.78	41,089.75	8,582.91	2,508.03	50,180.69	4		
18,092.74	2,732.84		21,725.58	15,002.84	47,408.64	242,355.90	304,757.47	5		
10,749.25			10,749.25		6,944.80		6,944.80	6		
16,314.96	327.92	646.74	17,289.61		243,347.90		243,347.90	7		
5,677.47	290.68	2,208.23	8,176.38					8		
10,166.75	1,132.01	701.34	12,000.11	8,537.61	1,476.95	283,630.32	298,634.88	9		
5,703.00		1,089.55	6,792.55		2,647.19		2,647.19	10		
4,000.59	2,804.20	988.83	8,893.62	806.96	10,140.74	1,507.13	12,451.82	11		
12,000.32		1,307.06	13,307.38	482.89	920.30	701.30	2,104.49	12		
6,322.58		15,230.41	15,230.41		77,171.84	19,096.23	96,368.07	13		
22,715.06		3,260.10	9,632.48	4,479.58	2,745.90	923.12	8,139.60	14		
2,706.28	41.80	19,089.62	2,710	41,806.78	749.82	61.04	12,159.02	15		
			2,748.08	7,440.27	7,111.65		14,551.92	16		
8,053.48		123.04	8,176.52		168.75	180.40	2,072.33	17		
1,980.70			1,980.70	1,645.40	2,902.56	11,089.03	11,089.03	18		
16.66			16.66				4,607.96	19		
2,096.00		3,650.50	6,146.50			54.96	54.96	20		
3,113.75		437.06	3,550.81					21		
		327.90	327.90		1,311.27	163.91	1,475.18	22		
7,524.00	1,811.74	538.55	9,874.29			398.46	398.46	23		
3,249.50	3,404.65		6,654.15					24		
1,432.45			1,432.45					25		
1,616.70			1,616.70		14,553.62		14,553.62	26		
1,445.00		87.54	1,532.54			2,112.02	2,112.02	27		
4,488.87	106.00	1,389.85	6,174.72	689.98		2,335.21	2,016.14	28		
6,029.00	1,054.00		7,083.00					29		
3,961.73	2,001.82	1,302.24	7,365.79	540.53	264.43	256.75	1,001.71	30		
2,204.72	3.42		2,210.14					31		
6,611.30	2,228.86	921.25	9,761.31	478.48	1,067.85		1,535.73	32		
2,458.45	54.43		2,500.88					33		
2,394.86	1,188.48		3,583.34					34		
807.30		204.06	1,011.36	185.06	3,970.80	1,378.48	5,514.33	35		
3,973.00			3,973.00			100.85	100.85	36		
3,529.00	620.62	11.50	4,161.12	1,807.38	80.29	76.43	1,975.46	37		
1,111.99			1,111.99					38		
1,824.63			1,824.63					39		
		302.77	302.77					40		
		2,828.00	2,828.00					41		
2,406.41	1,194.44		3,600.85	186.59		6,997.11	6,997.11	42		
1,298.41	13.20		1,311.61	3,076.15	72.48	117,251.94	120,400.57	43		
5,305.40	642.40		5,947.80	28.80			30.55	44		
		4,005.93	4,005.93					45		
2,984.50		808.30	3,792.80			20,162.51	20,162.51	46		
			3,792.80					47		
805.62			805.62	159.23	106.81	786.02	965.14	48		
2,119.28	190.42	571.69	2,881.39	79.20	74.60	109.26	259.94	49		
								50		
8,014.97		5,968.31	11,613.28					51		
4,007.95	70.60	380.22	5,068.17			52,732.47	52,732.47	52		
4,881.50			4,881.50		8.80	589.06	497.80	53		
794.75		3.85	798.60					54		
787.37			787.37					55		
4,436.24	1,005.50		5,441.74	246.72	29.04	865.03	1,151.60	56		
		2,617.37	2,617.37					57		
		1,246.95	1,246.95			151.63	181.63	58		

TABLE NO. 2H—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	Health Department					
		Refuse Disposal—Expenditures		Miscellaneous Expenditures			
		Miscellaneous	Total	Salaries and wages	Betterments or outlay	Miscellaneous	Total
58	Knoxville		196.59				1,453.70
59	Sheldon		408.76	30.00		30.00	640.48
60	Jefferson		308.37	429.14	97.00	517.17	1,304.34
61	Vinton			50.00		50.00	485.75
62	Waverly	40.00	58.30	545.98		868.36	2,002.13
63	Pella				325.31		1,360.82
64	Cresco		291.58			294.73	1,541.75
65	Eldora						77.15
66	Manchester			46.00		46.00	597.10
67	Hampton						2,444.19
68	Winterset		158.80			158.80	2,889.40
69	Anamosa				4.77	4.77	856.26
70	Osage	1,232.09	2,071.07	923.00	357.24	880.24	5,184.91
71	Harlan			281.02	206.15	687.91	1,075.40
72	Clarion	28.00	28.00			360.26	713.25
73	Clear Lake		11.75			133.95	43.27
74	Mystic						468.20
75	Emmettsburg	8.00	8.00			37.80	266.25
76	Nevada						2,162.62
77	Sac City		40.39				3,126.68
78	Tama		1,502.01	818.20		818.20	
79	New Hampton						25.00
80	Colfax			3.00		23.00	618.90
81	Hawarden	184.95	184.95			42.61	7,263.98
82	Waukon			4,015.76	393.27	4,379.03	1,029.40
83	Monticello			979.50	644.92	4.68	2,419.87
84	Onawa						67.65
85	Humboldt					28.65	478.10
86	Sigourney						353.45
87	Leon				84.65	84.65	1,497.15
88	Bettendorf						967.01
89	Rock Rapids	111.13	380.26			62.23	323.71
90	Forest City	75.00	75.00			32.00	1,368.67
91	Tipkton			82.00			151.97
92	Villisca	150.30	150.30			47	376.75
93	Lake City						3.90
94	Audubon		3.90				383.90
95	Eldon						383.90
96	Bedford						44.35
97	Bloomfield					231.23	231.23
98	Marengo						129.00
99	Rockwell City						506.84
100	Ida Grove					30.25	698.97
101	Hamburg					1.46	51.46
102	Corning			50.00			55.95
103	Seymour						70.80
104	Stuart						300.00
105	What Cheer						
106	Toledo			70.00		5.00	84.00
107							916.87

OUTSTANDING APRIL 1, 1922—BALANCES MARCH 31, 1923—  
TOTAL

Street Department								No. in order of population
Street Cleaning Expenditures				Street Paving Expenditures				
Salaries and wages	Betterments or outlay	Miscellaneous	Total	Salaries and wages	Betterments or outlay	Miscellaneous	Total	
2,978.43			2,978.43		1,682.58		1,682.58	58
5,332.91		669.71	5,992.62					59
928.45			928.45		235.15		235.15	60
1,046.81			1,046.81					61
906.70			906.70					62
815.18		309.42	1,124.60	306.00	744.81	5,302.84	6,213.68	63
299.85			299.85	4,008.10			4,008.10	64
2,043.23			2,043.23					65
2,889.40			2,889.40	3,725.25	30,856.04	4,116.43	38,697.72	66
385.53			385.53			21.00	21.00	67
160.70			160.70					68
1,272.46	321.49		1,593.95		73.06		73.06	69
923.86		55.90	979.76					70
466.00		300.72	766.72	877.00	268,710.16	2,495.53	272,082.69	71
1,204.40			1,204.40			569.72	569.72	72
791.97			791.97	60.50			60.50	73
48.00			48.00					74
545.23			545.23	421.07			421.07	75
			567.90					76
2,335.26		2,710.07	5,045.33					77
1,087.98			1,087.98					78
2,066.40	432.32	24.61	2,523.33		568.87		568.87	79
992.15	808.07	425.00	2,225.22					80
1,004.27			1,004.27					81
292.53			292.53					82
1,109.68	241.50		1,351.18	1,563.00	1,081.81	4,873.15	7,518.60	83
		1,423.13	1,423.13					84
334.70			334.70					85
1,948.75	872.00	225.53	3,047.18					86
1,354.38			1,354.38					87
188.20			188.20					88
250.71			250.71	1,275.00	1,015.00	1,303.37	3,593.37	89
686.05	1,030.10	145.01	2,661.16	1,000.00	50,608.27		51,008.27	90
						49.62	49.62	91
2,562.45	4,912.08	281.73	7,756.26	100.00	75.00	8.25	183.25	92
								93
600.00	1,063.60		1,663.60					94
1,148.81	1,804.18	179.25	3,222.24					95
80.50			80.50					96
200.00			200.00					97
300.00			300.00					98
876.22		23.85	900.07		30,053.20		30,053.20	99
686.25			686.25		19.75		19.75	100
								101
866.46		247.40	1,113.86	573.39		644.29	1,217.49	102
								103
255.80	573.22		829.02					104
								105
1,080.46	125.00		1,214.46					106
								107
								108
								109
								110



TABLE NO. 21—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	City	Bridge Expenditures				Sidewalks and Crossings Ex			Street
		Salaries and wages	Benefits or outlay	Miscellaneous	Total	Salaries and wages	Benefits or outlay	Miscellaneous	
	Grand Total.....	\$73,888.46	\$119,232.81	\$46,106.06	\$241,247.37	\$44,579.77	\$65,607.35	\$19,380.45	
1	Des Moines.....	42,880.00	600.00	11,191.07	54,671.07	5,082.91		5,258.10	
2	Sioux City.....	9,115.82	82,433.38	11,507.18	73,056.38	2,501.06		2,277.43	
3	Davenport.....		2,980.96	2,980.96	5,961.92			1,705.97	
4	Cedar Rapids.....	8,086.32	2,353.99	11,939.31	4,119.39			2,910.75	
5	Dubuque.....	1,729.45	5,479.42	1,182.86	8,391.73			3,306.23	
6	Waterloo.....	3,819.22	21,961.65	302.09	26,102.97			17,458.24	
7	Council Bluffs.....	3,631.39	2,850.94	1,900.99	8,383.32			3,948.55	
8	Clinton.....	591.83	4,356.49	1,066.18	6,014.50	1,507.83		3,825.75	
9	Hortington.....	564.00		922.77	1,486.77	5,132.35		10,444.51	
10	Ottumwa.....	1,370.33	1,086.35	127.79	2,584.47	485.07		2,514.02	
11	Mason City.....	170.00	1,774.14	967.35	2,911.49	472.09		1,286.24	
12	Fort Dodge.....			11,083.83	11,083.83			906.11	
13	Muscatine.....	2,981.58	6,818.96		9,800.54			1,007.87	
14	Marshalltown.....	579.39	1,576.40	2.35	2,149.08			68.56	
15	Kokook.....					2,168.59		1,916.72	
16	Boone.....					1,000.41		1,000.41	
17	Fort Madison.....	8,450.00		818.06	4,968.06	1,892.47		874.40	
18	Iowa City.....					355.47		355.47	
19	Okaloosa.....							69.52	
20	Centerville.....							69.52	
21	Creston.....							69.52	
22	Oelswein.....							69.52	
23	Charles City.....							69.52	
24	Newton.....							69.52	
25	Cedar Falls.....	309.00	809.58		1,018.58	583.54		2,620.57	
26	Auxes.....	4.11			4.11				
27	Fairfield.....							481.27	
28	Cherokee.....							481.27	
29	Webster City.....							481.27	
30	Perry.....							481.27	
31	Red Oak.....	513.12	136.98		650.10			12.45	
32	Grinnell.....							12.45	
33	Atlantic.....							12.45	
34	Shenandoah.....							12.45	
35	Chariton.....							12.45	
36	Albia.....							12.45	
37	Etherville.....							12.45	
38	Washington.....							12.45	
39	Le Mars.....							12.45	
40	Spencer.....							12.45	
41	Clarinda.....							12.45	
42	Eagle Grove.....							12.45	
43	Carroll.....							12.45	
44	Marion.....							12.45	
45	Decorah.....							12.45	
46	Mount Pleasant.....	19.23			19.23			106.57	
47	Missouri Valley.....							106.57	
48	Iowa Falls.....							106.57	
49	Bele Plaine.....							106.57	
50	Glenwood.....	134.45	943.00	31.30	1,108.75			430.59	
51	Algona.....							430.59	
52	Independence.....							430.59	
53	Storm Lake.....							430.59	
54	Valley Junction.....							430.59	
55	Indianola.....							430.59	
56	Maquoketa.....							430.59	
57	Denison.....							430.59	

APRIL 1, 1922—BALANCES MARCH 31, 1923—GRAND TOTAL.

Department	Total	Snow Removal	Street Lighting	Street Grading Expenditures		Wood Cutting	Miscellaneous		No. in order of population
				Salaries and wages	Miscellaneous		Salaries and wages	Benefits or outlay	
	\$129,567.77	\$24,085.49	\$826,036.42	\$266,783.37	\$227,854.57	\$484,637.94	\$15,575.67	\$337,557.73	\$411,810.76
	10,311.01		182,124.17					117,090.77	1,406.83
	4,828.48	3,526.10	41,438.85	29,370.73	2,808.07	32,239.40	8,003.20	19,103.04	2
	10,215.42	5,251.17	56,502.93	13,508.15	16,684.21	30,192.36		37,032.43	7,506.56
	7,322.90	6,075.40	30,004.40					23,118.23	5,873.55
	32,115.00		62,115.00			1,185.02		180,136.37	2,743.96
	2,568.25		36,379.72					25,697.07	7
	17,458.24	436.00	26,422.39	8,833.79	56,293.00	65,006.79	2,587.70	7,873.50	148,137.82
	3,948.55		19,704.09	11,026.75	30,892.25	42,489.00		1,813.60	8
	7,848.20	792.22	24,272.03	8,815.41	9,522.64	18,338.05	1,514.00	13,871.54	1,327.11
	15,835.15		19,234.28	36,576.00	2,370.83	38,946.83	609.30	1,234.06	566.00
	485.07	1,975.20	16,702.50	8,943.63		9,841.77		2,942.51	11
	2,664.04		20,752.94					11,521.00	2,180.97
			15,804.51			6,637.39	435.70		13
	1,007.87			1,420.45	3,484.46	4,904.91	346.25		14
	237.37		14,983.92	4,136.72	119.38	4,259.70			15
	4,085.31	298.42	8,511.14	4,900.01	10,011.72	546.83		900.24	16
	1,000.41		9,239.74	3,327.70	7.85	3,335.55		6,772.85	12,744.40
	1,392.47		12,563.18	17,898.02		17,898.02			18
	874.45	221.00	9,245.09	6,908.20	3,919.45	10,827.65	472.50		19
	375.47	33.90	4,379.06	18,740.21	2,923.48	21,663.69		1,366.06	39
	92.32		6,425.37	2,371.55		2,371.55			39
	21.50	7.00	5,523.44	2,332.15	1,438.74	3,760.89	207.00		22
	600.00	28.90	7,720.84	6,900.63	530.06	7,509.59			23
	587.90		7,500.00						24
	583.54			2,179.49		2,179.49	300.00	4,080.64	26
	2,620.57		282.00	3,751.67	7,813.67				26
			210.65	5,006.52	604.30	604.30		4,356.80	879.53
	181.27	73.86	5,431.73				58.75	1,023.38	28
	108.22	75.05		228.38	15.90	244.28		953.01	1,800.30
	902.00	100.00	4,100.00	1,027.00		1,027.00			29
	199.00		4,759.06						30
	249.07		5,322.06	749.47	328.61	1,078.08		1,926.90	1,136.17
	439.61			27.35	1,019.02	1,046.97	48.10		34
	80.00		3,743.02	2,061.78	2,183.02	4,245.80		1,047.14	34
	44.87		4,271.71						35
	29.30		2,706.51	3,861.98	2.10	3,863.96	1,869.34	1,029.90	36
	123.29								37
	1,000.31			1,481.88		1,481.88		243.85	38
	1,516.88			1,023.39		1,023.39		791.12	1,787.49
		93.54	5,009.50						39
			2,909.23	903.16	1,567.86	2,471.05			40
			5,139.48		2,429.35				41
			3,099.67	2,780.17	3,730.28	6,519.45	628.28		42
			3,746.51	2,830.24	602.14	3,441.38			43
			4,017.25						44
			4,127.74						45
			1,059.65	1,029.17		1,029.17			46
			2,944.73	5,073.39		5,073.39		2,528.64	47
			3,234.75	2,616.30		2,616.30			48
			135.50						49
			190.30	2,777.41					50
			1,250.00	1,383.67					51
			51.50						52
			102.50	1,479.00					53
			316.27	4,051.50	374.41	1,300.37		200.00	54
				397.95	11.50	399.45	63.80		55
				2,472.91	516.53	2,989.16	10.80		56
								214.00	57
				6,000.00	9,430.08	9,430.08	119.50		58

TABLE NO. 21—CONTINUED—CITIES—EXPENDITURES—WARRANTS

No. in order of population	City	Bridge Expenditures				Sidewalks and Crossings Expenses			
		Salaries and wages	Repairs or betterments or outlay	Miscellaneous	Total	Salaries and wages	Repairs or betterments or outlay	Miscellaneous	Street
56	Knoxville								119.00
58	Sheldon		215.00		215.00				146.05
60	Jefferson								388.55
61	Clinton								27.46
62	Waverly	83.50	489.98	65.21	638.69	237.46	411.27	825.04	
63	Pella						6.76		
64	Cresco							718.30	
65	Eldora						26.15		
66	Manchester								
67	Hampton	30.24			30.24				
68	Winteret								
69	Anamosa	30.70			30.70				
70	Osage								
71	Harlan								
72	Clarion		665.00		665.00				
73	Clear Lake								
74	Myrtle		250.47		250.47				
75	Emmettsburg	58.40			58.40				
76	Oacela								
77	Nevada								
78	Sac City								
79	Tama		1,435.01		1,435.01				
80	New Hampton	200.00			200.00				
81	Colfax								
82	Hawarden		136.55		136.55				
83	Waukon	303.67	386.87		690.54	268.88	568.00		
84	Monticello		115.84	225.00	340.84				
85	Onawa								
86	Humboldt		4,688.74		4,688.74	111.76	168.15		
87	Sigourney								
88	Leon								
89	Bettendorf								
90	Rock Rapids								
91	Forest City								
92	Tipton								
93	Villena								
94	Lake City								
95	Audubon								
96	Eldon								
97	Bedford								
98	Doomfield								
99	Marengo								
100	Rockwell City								
101	Ida Grove	2,530.05			2,530.05				
102	Hamburg		430.55		430.55				
103	Cornell								
104	Seymour								
105	Stuart								
106	What Cheer								
107	Toledo		384.33		384.33				

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

Department	Expenditures										No. in care of population
penditures	Snow Removal	Street Lighting	Street Grading			Expenditures			Weed Cutting	Miscellaneous	
Total	Total snow removal	Total street lighting	Salaries and wages	Miscellaneous	Total	Total weed cutting	Salaries and wages	Debris or on city			
110.00		3,894.00	589.70		500.20						50
146.00		4,150.75		207.10	207.10						50
388.50	400.40	3,092.30	1,518.88	30.25	1,509.13			2,776.00		541.52	100
277.40			2,079.31	2,413.44	4,322.75					3,038.68	60
1,473.71	15.80	230.45	3,704.65	1,700.87	5,410.52	144.50					60
6.70		2,409.00	5,779.02	216.08	2,022.35					069.32	100
718.30	256.58	4,127.67		539.66	539.66						100
		2,817.30	2,455.54		2,457.54	132.98					100
376.15		3,930.35	1,124.75	1,929.56	3,051.31					952.70	60
	224.20	8,803.52	8,801.45	2,664.83	8,806.28						60
6.80	207.45	39.37	751.46		751.46			3,000.00		2,149.72	60
73.00	2.00	1,880.00									60
753.52		3,738.80	3,363.25		3,268.25			2,127.91		487.00	70
1,796.10	122.00		594.50	10,972.13	11,906.63					5,368.18	70
161.80	28.00	2,682.66		513.55	513.55						70
78.00	148.80	3,822.66						3,812.67			70
66.00		945.12	681.00	230.72	971.81			150.40		119.87	70
130.45		2,934.77	1,800.00	1,250.92	3,150.82						70
436.82		2,553.68		1,805.61	1,805.61			507.50			70
		2,510.80									70
220.18		3,063.76						1,429.83		6,234.17	70
966.98	200.00		1,300.00	1,476.80	2,812.46	178.00				501.20	80
66.28	25.31	2,629.74	1,383.11	1,383.11	1,383.11			1,300.00			80
			230.05		230.05			865.22		37.00	80
883.83	189.64	2,509.59	461.12		461.12	129.75		1,200.00		1,066.90	80
143.00		2,578.01	666.48	430.00	1,025.48			136.85		20.98	80
		565.80						1,275.19			80
219.88		3,732.21									80
1,109.54		2,619.92	554.36	250.00	804.36						80
		2,447.59	1,523.50		1,523.50	50.00		950.00			80
2,339.75	362.19	3,867.50	978.00	4,275.00	5,253.00	223.00		1,800.19			90
3,84.44	71.32		6,473.07	1,829.36	8,303.05						90
90.00		1,683.36	1,202.40	993.82	1,686.22					79.68	90
302.33	179.00	2,730.40	947.81		947.81			502.53			90
11.10		2,436.96						85.00			90
71.00		1,584.82									90
308.96	36.78	2,524.83	2,687.58		2,687.58	37.35					90
125.28		218.42	277.85		277.85						9
1,276.01		1,671.42	3,104.94		3,104.94					2,727.63	90
96.00	22.50		1,519.66		1,519.66						90
33.70		2,130.27									90
365.00	10.35	2,305.45						3,468.98		1,916.68	100
			1,758.18		1,758.18					280.00	100
22.30		1,649.57	80.60	12.50	92.50						100
118.16			106.50		106.50			1,817.76		842.12	100
				588.02	588.02						100
		921.00	708.50	1,899.08	2,097.56						100
358.56		2,547.20	242.20		242.20					2,818.28	100
55.12	51	2,576.06	600.00	300.00	700.00	568.00		3,000.70		1,860.02	100





TABLE NO. 2K—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	Street Department		General			
		Miscellaneous		General City Bonds—Expendi			
		Miscellaneous	Total	Grand total	Bonds paid	Interest paid	Miscellaneous
56	Knoxville			8,704.71	11,500.00	2,327.25	
57	Sheldon	152.20	152.20	8,861.91	8,861.91	1,727.67	
58	Jefferson	349.49	349.49	10,156.19	4,000.00	5,742.67	
59	Vinton	3,567.12	3,567.12	8,888.70	5,000.00	4,788.70	
60	Waverly	2,509.64	2,861.64	11,746.01			
61	Pella	11.80	711.12	13,506.11	18,500.00	3,227.70	
62	Cresco	1,972.89	1,972.89	11,983.96			
63	Idora			7,457.96	8,758.06		
64	Manchester		932.70	20,877.63			
65	Hampton		13,009.77	2,000.00	5,500.00		
66	Winterset		5,809.79	6,975.57			
67	Anamosa	826.18	826.18	4,579.88	1,000.00		
68	Osage	1,962.19	4,378.10	12,063.44	2,500.00	2,270.00	
69	Harlan	40.52	5,408.71	201,681.85	1,000.00	3,689.00	
70	Clarion	1,316.94	1,316.94	7,106.40			
71	Clear Lake		2,842.57	7,744.40	1,000.00	4,032.86	
72	Mystic		279.30	2,828.80		450.00	
73	Emmetsburg			7,227.80	2,000.00	3,338.78	
74	Oswego	357.13	949.63	6,203.13		1,375.00	8.45
75	Nevada			7,507.12	3,000.00	640.50	
76	Sac City		7,037.52	12,006.44	2,000.00	3,788.75	
77	Tama	60.91	571.11	12,818.98	4,000.00	2,434.25	
78	New Hampton			5,567.45	1,000.00	1,000.00	
79	Colfax	1,300.20	2,500.20	300.00	165.25		
80	Hawarden	18.20	915.42	1,534.52	2,500.00	625.50	
81	Waukon		3,186.50	16,843.52	4,000.00	2,885.92	
82	Monticello	2,724.38	5,882.34	8,401.26	4,500.00	104.67	
83	Osawa		1,275.19	2,062.79	3,000.00	9,532.79	
84	Humboldt	44.15	44.15	11,722.16	300.00		
85	Sigourney			5,888.10	1,000.00	4,348.80	
86	Leon	382.53	1,332.53	5,541.91			
87	Bettendorf	783.02	2,602.81	18,303.24		605.00	
88	Rock Rapids			62,000.51	4,000.00	716.25	
89	Forest City			4,069.13	18,033.27	4,517.33	
90	Tipton	1,245.85	1,918.08	13,067.11	3,000.00	337.50	
91	Vilna	2,845.56	2,933.56	5,874.63	1,500.00	715.00	
92	Lake City			3,319.42	9,159.00	2,659.00	
93	Andover	708.15	761.15	9,454.59	4,484.00	2,537.05	
94	Edon	56.85	190.85	892.90			
95	Bedford	294.33	3,021.96	9,774.33	3,000.00	1,200.25	
96	Bloomfield	576.90	376.90	26,159.40	1,000.00	1,345.25	146.85
97	Marion			3,083.79	1,500.00	6,090.00	
98	Rockwell City			2,074.71		1,650.00	
99	Ida Grove	969.25	1,249.25	5,547.38		2,097.50	
100	Hamburg			4,517.23	500.00	600.50	
101	Corning		2,102.88	2,479.54	500.00	1,345.00	
102	Seymour			1,417.04			
103	Stuart			3,018.56			
104	What Cheer		2,818.28	5,806.24	1,500.00	2,130.00	
105	Toledo	308.15	4,297.87	9,466.32			

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

Bonds	Total	Municipal Industry Bonds—Expenditures			Special Assessment Bonds—Expenditures			No. in order of population
		Bonds paid	Interest paid	Miscellaneous	Bonds paid	Interest paid	Miscellaneous	
		Total	Total	Total	Total	Total	Total	
13,837.25	3,000.00	4,102.44	7,102.44					58
9,745.05	1,139.40	4,070.92	8,210.32		11,137.45	3,751.30	14,008.77	59
10,242.67	2,000.00		2,000.00					60
9,789.00		4,297.67	4,297.67		14,500.00	3,759.30	18,299.30	61
21,777.70	11,000.00	2,136.87	14,136.87					62
8,733.05	6,000.00	1,430.75	7,430.75					63
		720.00	720.00					64
7,190.00	1,000.00	200.00	1,290.00					65
	31,310.00	6,530.94	37,840.94					66
1,000.00			2,000.00				2,000.00	67
4,770.00			23,800.93		13,459.83		37,260.76	68
4,069.00			11,567.66		207.96		11,765.62	69
	4,801.76	1,427.00	6,228.76					70
5,032.86		428.00	428.00				207.41	71
450.00			1,000.00		460.00		1,460.00	72
5,328.78			25,400.00		20,048.76		45,448.76	73
1,583.45	1,500.00	1,125.00	2,708.00					74
4,140.50		2,676.50	2,676.50					75
5,788.75			68,602.00		4,119.91		72,721.91	76
6,943.25			36,000.00		8,374.90		44,374.90	77
2,000.00	2,000.00	585.50	2,585.50					78
605.25			48,518.48		14,922.71		63,441.19	79
3,492.25	1,000.00	110.50	1,110.50				108.49	80
6,485.93	5,000.00	1,420.00	6,420.00				108.49	81
4,004.67	1,300.00	41.82	1,541.62		400.00	11.75	411.75	82
12,039.79		300.00	300.00				500.00	83
300.00			500.00					84
5,348.80			2,000.00		121.75		2,121.75	85
			1,000.00					86
4,716.25		5,708.00	5,708.00		12,000.00	586.69	1,791.42	87
21,560.00							14,378.11	88
3,137.50	1,500.00	675.00	2,175.00					89
2,215.00	1,500.00	859.34	2,359.34		10,500.00	3,839.45	14,339.45	90
19,005.00			7,021.05					91
		1,280.65	1,280.65					92
	1,000.00	1,913.78	2,913.78		500.00		777.54	93
4,700.23	15,000.00	2,138.82	17,138.82					94
2,343.93	2,000.00	1,602.50	4,602.50					95
7,500.00			31,300.00		14,517.90		45,817.90	96
1,636.00	1,000.00	990.00	1,990.00					97
2,597.50								98
1,100.50	1,000.00	625.50	1,625.50					99
1,745.00	1,000.00	1,450.00	2,450.00					100
	500.00	2,242.10	2,742.10		300.00		300.00	101
725.00	2,000.00	2,775.00	4,775.00		8,800.00	3,308.06	12,108.06	102
3,680.00			5,016.25					103



TABLE NO. 2L—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	City	General Bonds			Miscellaneous	
		Loans	Trust Accounts	Misc.	Transfers	Refunds
		Total temporary loans	Total private trust accounts	Total miscellaneous	Total transfers	Total refunds
	Grand Total.	\$176,002.96	\$305,602.13	\$120,219.15	\$6,368,098.19	\$746,272.42
1	Des Moines		19,379.25		1,000,167.77	41,605.10
2	Sioux City	25,000.00	770.00		444,674.74	2,122.12
3	Davenport	84,000.00	143,926.72		882,522.77	925.71
4	Cedar Rapids	13,206.50	25,150.00		138,677.54	0.57
5	I Dubuque	20,866.88			380,390.31	548.44
6	Waterloo	6,772.74			246,050.97	824.35
7	Council Bluffs	15,876.06	10,925.63		390,172.74	
8	Clinton	1,020.00	4,192.50		21,959.29	
9	Hurlington	2,300.00			55,533.64	
10	Ottumwa		42,091.89		101,681.57	1,103.17
11	Mason City		9,615.00		101,252.37	167.97
12	Fort Dodge				197,149.88	
13	Muscatine				17,561.00	
14	Marshalltown				21,082.89	
15	Keokuk				17,561.00	
16	Boone	3,106.92			23,897.48	
17	Port Madison	12,155.00	3,000.00		30,376.92	
18	Iowa City		11,355.60		156,842.06	
19	Oskaloosa	5,632.35			30,423.33	
20	Centerville				189,516.37	
21	Creston			2.50	52,058.51	
22	Oswego				29,470.63	
23	Charles City		6,305.42		43,462.40	
24	Newton	747.50			10,768.25	
25	Cedar Falls	910.00	1,550.00		17,071.11	
26	Ames	5,000.00	1,394.01		123,457.85	
27	Fairfield				35,307.02	
28	Cherokee				19,192.88	
29	Webster City	50.00			5,553.15	
30	Red Oak				81,974.52	
31	Grinnell				11,441.08	
32	Atlantic				51,898.00	
33	Shenandoah	4,018.36			400.50	
34	Chariton		1,200.00		56,329.06	
35	Albia		8.50		21,800.10	
36	Estherville				18,140.00	
37	Washington				16,407.40	
38	Le Mars				12,888.50	
39	Spencer				150,718.50	
40	Clarinda				6,041.06	
41	Eagle Grove				2,770.34	
42	Carroll	1,573.67			76,756.57	
43	Marion				13,510.45	
44	Decorah				3,465.89	
45	Mount Pleasant				9,071.30	
46	Missouri Valley				2,025.06	
47	Iowa Falls				32,928.37	
48	Bellevue				26,554.46	
49	Glenwood				7,071.75	
50	Algona				9,061.75	
51	Independence				1,075.14	
52	Storm Lake				88.14	
53	Valley Junction				23,018.27	
54	Indianola				5,711.00	
55	Maquoketa				8,500.00	
56	Denison				14,142.51	
57					12,476.40	
58					9,581.80	
59					30,453.78	
60					25,160.89	
61					6,250.00	
62					29,557.43	

\* Overdraft April 1, 1922, \$26,475.44.

APRIL 1, 1922—BALANCES MARCH 31, 1923—GRAND TOTAL

No. in order of population	City	Miscellaneous			Grand Total	Grand Total Expenditures	Warrants	Balances on hand March 31, 1923	Grand Total for year	No. in order of population
		Interest	Damages etc.	Total Misc.						
		Total interest on warrants	Total damages and settlements	Total miscellaneous						
	Grand Total.	\$34,481.88	\$78,426.74	\$114,559.29	\$1,009,532.94	\$24,171,515.20	\$1,175,055.19	\$6,211,183.43	\$31,557,764.22	
1	Des Moines		32,714.63		76,441.85	3,024,498.74	189,545.37	1,027,474.00	4,241,518.11	1
2	Sioux City	80.51	9,500.42		10,515.84	1,741,745.31		250,542.00	1,992,287.00	2
3	Davenport			50.00	8,960.96	1,971,911.61		789,787.57	2,761,699.18	3
4	Cedar Rapids				378,070.57	1,494,728.07	45,640.68	986,340.22	1,835,718.97	4
5	I Dubuque		1,000.87	*32,306.43	36,084.26	1,506,081.30	2,100.41	635.78	1,508,913.29	5
6	Waterloo		2,030.25		33,280.29	874,101.48		88,978.23	1,081,971.64	6
7	Council Bluffs		8,892.06		300.00	1,338,367.40		52,871.91	1,722,367.53	7
8	Clinton		12,141.76			429,187.81		158,422.15	684,464.23	8
9	Hurlington	1,074.02			884.01	617,139.87		128,000.63	746,150.50	9
10	Ottumwa		603.05	1,072.88	813.48	479,811.06	5,879.37	56,446.78	511,137.81	10
11	Mason City	12,022.67	100.23	632.05	15,050.95	458,485.42	237,485.42	172,294.78	869,408.71	11
12	Fort Dodge	647.87	1,394.00		2,086.77	514,021.70	24,240.42	102,327.41	642,089.73	12
13	Muscatine				21,082.89	307,284.74		612,791.77	941,157.44	13
14	Marshalltown	474.73	1,584.69		2,059.42	331,906.91	2,805.80	39,003.67	373,776.38	14
15	Keokuk	80.59	757.15		1,709.16	212,256.65	160.82	70,408.08	282,861.50	15
16	Boone	1,408.87	667.50	194.75	2,342.12	447,732.08	13,034.48	14,401.63	475,169.19	16
17	Port Madison		264.48		150,896.09	608.17	21,182.28	172,456.54	324,454.89	17
18	Iowa City		100.00		36,008.77	29,578.64	56,423.88	438,171.24	434,774.96	18
19	Oskaloosa			100.04	2,818.42	170,005.78	15,730.47	91,504.70	286,306.10	19
20	Centerville				6,221.86	100,520.34	1,038.17	26,459.09	128,918.10	20
21	Creston					119,256.65	157.07	46,302.78	166,727.00	21
22	Oswego				789.64	12,800.21	11,686.29	42,404.66	56,696.15	22
23	Charles City				141.96	124,230.46	16,002.38	45,873.23	186,835.96	23
24	Newton				674.55	11,730.05	252,236.68	59,800.82	544,333.05	24
25	Cedar Falls				2.20	30,000.00		38,702.00	322,794.96	25
26	Ames				925.00	308,150.23	1,300.91	67,800.38	457,811.52	26
27	Fairfield				210.61	32,067.30	6,004.14	30,482.73	116,584.17	27
28	Cherokee				908.06	1,195,419.13	8,192.47	89,584.80	1,284,994.40	28
29	Webster City				159.00	572.49	152,000.93	4,157.96	167,886.10	29
30	Red Oak				112.00	2,739.00		31,492.00	170,700.00	30
31	Grinnell				109.75	1,136.49	3,549.61	23,214.07	109,520.40	31
32	Atlantic				91.06	125,545.88	11.63	58,068.88	178,465.39	32
33	Shenandoah				1,090.50	154,670.34	2,048.57	23,497.77	180,216.63	33
34	Chariton				668.87	1,062.78	15,727.27	101,161.72	104,952.84	34
35	Albia				82.53	4,062.10	4.45	9,652.54	74,220.48	35
36	Estherville				2,506.65	67,121.81	4,400.01	30,778.16	101,799.08	36
37	Washington				215.87	334,681.56	5,985.82	99,538.13	440,209.71	37
38	Le Mars				379.96	81,713.35	13.00	49,382.49	122,009.44	38
39	Spencer					48,199.25	7,824.73	17,675.00	73,699.98	39
40	Clarinda					179,439.50	508.79	69,321.56	249,061.85	40
41	Eagle Grove					65,911.72		38,616.06	104,527.78	41
42	Carroll				90.83	48,672.65		26,154.38	74,907.91	42
43	Marion				94.22	189,749.25	188.57	35,153.95	215,082.77	43
44	Decorah				6.77	435.42	12.11	10,946.88	11,394.27	44
45	Mount Pleasant					105,169.75		16,063.59	121,233.34	45
46	Missouri Valley				119.81	119,602.32	3,637.62	41,250.24	164,550.98	46
47	Iowa Falls				30.00	141,492.74	2,178.79	10,828.08	154,500.60	47
48	Bellevue					69,735.10		32,840.54	102,575.64	48
49	Glenwood					86,118.87	606.75	31,154.69	117,880.30	49
50	Algona				1,711.86	30,283.37	16,772.96	8,666.83	55,023.18	50
51	Independence					123,367.64	14,179.00	44,518.74	182,065.38	51
52	Storm Lake				576.06	105,971.09	2,402.11	35,000.95	143,550.25	52
53	Valley Junction				110.43	18,010.29	1,156.00	49,319.04	67,439.72	53
54	Indianola				942.50	2,449.50	1,074.06	15,300.33	19,790.33	54
55	Maquoketa					122,557.08	9,812.35	16,202.01	148,571.44	55
56	Denison				133.56	49,535.07	2,000.96	71,084.86	121,559.99	56
57						149,329.78	8,900.76	66,002.24	224,232.78	57

TABLE NO. 21—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	City	General Bonds				Miscellaneous	
		Loans	Trust Accounts	Misc.	Total	Transfers	Refunds
		Total temporary loans	Total private trust accounts	Total miscellaneous	Grand total	Total transfers	Total refunds
56	Knoxville	180.00			21,119.00		79.93
57	Sheldon			74.26	29,088.40		
58	Vinton			130.00	30,242.67	1,330.00	309.42
59	Waverly				22,507.17		5.00
60	Pella			35,864.57	7,430.78		
61	Orasco			720.00	5,735.05		
62	Eldora				11,680.00		
63	Manchester	2,500.00			27,840.94	3,073.43	
64	Hampton				3,000.00		
65	Winter				42,000.70		18.21
66	Anaconda				10,454.02		513.06
67	Osage				6,328.82		
68	Harlan			25.30	5,808.60		
69	Clarion				1,833.00		
70	Clear Lake				54,387.54	12,377.68	
71	Myrtle				8,210.01		
72	Emmetsburg				6,517.00		
73	Oceola			4,002.40	79,115.77		
74	Nevada				51,218.21	4,077.04	
75	Sac City		545.11		4,583.50		
76	Tama				736.00	1,506.31	
77	New Hampton				68,015.19	200.00	
78	Colfax				15,024.48		23.55
79	Hawarden				9,764.16		1.20
80	Waukon	5,000.00			15,323.77		
81	Monticello	627.12			10,473.24		46.25
82	Onawa				5,348.80		30.79
83	Humboldt		9,733.24		3,121.76	400.00	
84	Sigourney				1,006.00		
85	Leon				24,892.36		16.00
86	Bettendorf				22,580.00		
87	Rock Rapids				8,312.50		
88	Forest City				20,443.87		
89	Upton				19,006.00		
90	Villisca		1,540.08		8,310.70		241.27
91	Lake City				2,791.20		
92	Audubon				21,809.07		
93	Edon				7,003.43		
94	Bedford				53,377.00	605.67	
95	Bloomfield				3,600.00	5.00	
96	Marengo				2,507.50	2,300.00	
97	Rockwell City				3,756.00		1,500.00
98	Ila Grove				4,105.00		
99	Hamberg				3,942.10	1,500.00	
100	Corning				17,408.05		
101	Seymour				3,830.00		
102	Stuart				5,775.18	650.00	
103	What Cheer						
104	Toledo	758.08					

OUTSTANDING APRIL 1, 1922—BALANCE MARCH 31, 1923—  
TOTAL

No. in order of population	City	Miscellaneous				Grand Total Expenditures	Warrants	Balances on hand March 31, 1922	Grand Total	No. in order of population
		Interest	Damages etc.	Total miscellaneous	Grand Total					
		Total interest on warrants	Total damages and settlements	Total miscellaneous	Grand total	Grand total expenditures	Total warrants out April 1, 1922		Grand total for year	
56	Knoxville	132.44			212.37	80,108.47	6,866.70	21,197.48	108,102.65	58
57	Sheldon					62,620.95	6,423.18	24,737.28	93,800.41	59
58	Vinton					64,400.96	51,978.30	17,477.25	133,856.21	60
59	Waverly	2,276.21		970.17	5,117.02	91,498.31		10,700.37	140,745.40	62
60	Pella		3,802.02			96,620.98		43,124.51	164,035.30	63
61	Orasco					135,471.35		28,827.05	209,900.84	64
62	Eldora					43,615.50	18,932.28	19,509.17	82,056.95	65
63	Manchester					42,002.53	4,381.17	32,387.14	69,900.84	66
64	Hampton					64,206.59		31,709.40	96,915.99	67
65	Winter					32,654.54	682.58	29,732.70	88,000.82	68
66	Anaconda					91,184.40	14,304.59	25,015.61	130,504.60	69
67	Osage					24,877.24	1,000.74	51,066.71	101,066.71	70
68	Harlan		7.20	1,075.26		79,855.11	2,838.12	19,408.37	102,071.60	72
69	Clarion	154.16				307,518.66		11,500.94	400,118.60	71
70	Clear Lake					27,031.58		17,081.14	45,012.72	73
71	Myrtle					31,052.74	3,000.00	12,926.16	46,978.90	74
72	Emmetsburg		40.00		40.00	7,413.78	3,028.82	1,857.92	13,300.52	75
73	Oceola	84.60	20.00		104.60	99,478.75	9,774.65	14,197.60	114,460.95	76
74	Nevada	240.98			12,818.60	34,742.61		22,044.04	47,040.65	77
75	Sac City					34,343.81	3,309.14	12,506.54	50,156.10	78
76	Tama					108,667.51	3.68	24,579.73	133,270.92	79
77	New Hampton					88,006.51	3,366.75	10,328.53	102,032.79	80
78	Colfax	240.33	1,434.11	5.40	5,756.88	53,738.05		42,979.34	96,698.39	81
79	Hawarden					19,335.90	2,480.77	30,612.32	50,428.99	82
80	Waukon	180.25			1,700.00	20,410.13		149,839.73	170,949.86	83
81	Monticello					80,045.81	1,480.80	12,550.43	94,080.04	84
82	Onawa					35,064.91		7,738.29	43,718.20	85
83	Humboldt		10.00	1,506.17	1,629.72	78,835.54	31,518.00	14,688.88	124,942.72	86
84	Sigourney	112.10				37,736.03		58,848.97	96,584.90	87
85	Leon		38.37			70.45		21,154.82	21,225.27	88
86	Bettendorf					76,748.41	2,318.66	12,581.88	91,648.95	89
87	Rock Rapids					26,684.04	3,400.04	33,005.32	63,155.40	90
88	Forest City					27,782.37		6,546.33	34,328.70	91
89	Upton					170,006.38	3,684.68	55,845.04	227,704.10	92
90	Villisca					37,736.03	5,657.35	31,475.97	74,800.36	93
91	Lake City					61,885.41	307.00	23,528.72	85,721.13	94
92	Audubon					23,760.22		5,455.75	56,592.25	95
93	Edon	150.00			150.00	47,636.47	3,500.00	17,390.38	77,800.84	96
94	Bedford	361.42			361.42	43,320.76	17,149.70	40,677.38	78,808.74	97
95	Bloomfield	15.29	40.00	4,832.65	5,199.31	37,569.69	592.27	5,076.87	28,842.09	98
96	Marengo					23,760.22		28,207.31	88,004.68	99
97	Rockwell City					79,944.53	3,964.34	27,390.82	111,299.69	100
98	Ila Grove					60,780.74		24,463.54	105,657.50	101
99	Hamberg					29,709.50	3,080.98	10,787.29	43,577.77	102
100	Corning					80.76		5,437.28	43,979.98	103
101	Seymour					1,530.00		10,447.61	38,290.84	104
102	Stuart					24,567.42	6,850.54	21,065.12	52,478.08	105
103	What Cheer					31,404.51	6,864.13	16,409.81	54,684.45	106
104	Toledo					63,826.98	1,235.00	7,650.96	72,713.94	107
105			139.75		139.75	13,556.40		7,049.90	20,606.30	108
106						29,292.65		4,491.42	31,784.07	109
107		63.47			718.47					110



TABLE NO. 3A—CITIES—

No. in order of population	City	Municipal Indebtedness				
		General Bonds				
		Outstanding April 1st, 1922	Amount issued during year	Amount paid during year	Outstanding April 1st, 1923	Outstanding April 1st, 1922
	Grand Total	\$17,615,001.19	\$ 1,416,553.67	\$ 1,547,345.94	\$17,484,208.92	\$ 9,376,921.47
1	Des Moines	6,882,556.76	537,778.10	973,478.10	6,194,856.76	3,925,000.00
2	Sioux City	914,100.00	—	21,000.00	893,100.00	105,068.88
3	Davenport	1,134,500.00	—	42,500.00	1,092,000.00	180,000.00
4	Cedar Rapids	1,000,800.00	10,000.00	38,000.00	972,800.00	70,000.00
5	Dubuque	831,000.00	361,000.00	50,000.00	1,142,000.00	50,000.00
6	Waterloo	781,302.18	—	54,883.34	726,418.84	411,000.00
7	Council Bluffs	54,000.00	—	8,000.00	46,000.00	629,000.00
8	Clinton	10,000.00	60,500.00	7,000.00	63,500.00	—
9	Hurlington	349,500.00	129,000.00	9,000.00	478,500.00	—
10	Ottumwa	217,400.00	45,000.00	7,000.00	255,400.00	235,000.00
11	Mason City	464,864.79	—	27,199.00	437,665.79	440,000.00
12	Port Dodge	254,000.00	—	10,500.00	243,500.00	152,000.00
13	Muscatine	168,000.00	—	5,000.00	163,000.00	—
14	Marshalltown	82,000.00	—	8,000.00	74,000.00	—
15	Kokomo	129,000.00	—	8,000.00	121,000.00	—
16	Boone	5,000.00	105,000.00	1,000.00	109,000.00	—
17	Fort Madison	57,500.00	—	15,000.00	42,500.00	34,500.00
18	Iowa City	414,000.00	28,000.00	30,500.00	411,500.00	—
19	Oskaloosa	182,458.00	—	8,000.00	174,458.00	—
20	Centerville	116,000.00	—	4,500.00	111,500.00	—
21	Delaware	45,281.63	—	1,000.00	44,281.63	—
22	Charles City	270,156.58	23,000.00	8,900.00	284,056.58	—
23	Newton	112,000.00	—	3,156.58	108,843.42	—
24	Cedar Falls	36,132.39	—	2,000.00	34,132.39	—
25	Ames	51,000.00	70,000.00	8,100.00	112,900.00	—
26	Fairfield	33,000.00	—	5,000.00	28,000.00	—
27	Cherokee	19,007.13	13,500.00	1,000.00	31,407.13	—
28	Webster City	5,500.00	—	7,300.00	11,800.00	—
29	Perry	131,887.00	5,750.00	135,637.00	46,000.00	—
30	Red Oak	—	—	—	—	—
31	Grinnell	94,676.40	—	12,500.00	82,176.40	—
32	Atlantic	47,000.00	—	2,500.00	44,500.00	—
33	Shenandoah	121,500.00	—	10,000.00	111,500.00	—
34	Chariton	37,000.00	—	2,000.00	35,000.00	—
35	Albia	43,000.00	—	2,000.00	41,000.00	—
36	Ratherville	66,584.51	—	3,084.51	63,500.00	—
37	Washington	1,000.00	21,000.00	1,000.00	21,000.00	—
38	Le Mars	9,000.00	—	2,000.00	7,000.00	—
39	Spencer	117,000.00	—	7,000.00	110,000.00	—
40	Clarinda	36,800.00	—	7,000.00	29,800.00	—
41	Eagle Grove	14,000.00	—	2,000.00	12,000.00	—
42	Carroll	71,815.89	5,506.21	1,500.00	75,821.10	—
43	Marion	24,424.91	—	2,000.00	22,424.91	—
44	Decorah	65,000.00	31,000.00	3,500.00	92,500.00	—
45	Mount Pleasant	9,000.00	—	9,000.00	—	—
46	Missouri Valley	12,500.00	—	2,000.00	10,500.00	—
47	Iowa Falls	24,304.00	—	10,000.00	14,304.00	—
48	Belle Plaine	11,300.00	10,000.00	—	21,300.00	—
49	Glenwood	50,000.00	—	4,000.00	46,000.00	—
50	Algona	—	10,000.00	—	10,000.00	—
51	Independence	—	—	—	—	—
52	Storm Lake	66,500.00	—	2,000.00	64,500.00	—
53	Valley Junction	7,000.00	—	—	7,000.00	—
54	Indianola	—	—	—	—	—
55	Maquoketa	—	—	—	—	—
56	Denison	135,250.00	—	—	135,250.00	—

MUNICIPAL INDEBTEDNESS

No. in order of population	City	Municipal Indebtedness				
		Municipal Industry Bonds				
		Amount issued during year	Amount paid during year	Outstanding April 1st, 1922	Outstanding April 1st, 1923	Amount issued during year
	Grand Total	\$ 1,623,775.48	\$ 347,268.89	\$10,633,428.07	\$ 162,954.92	\$ 172,509.95
1	Des Moines	250,000.00	—	4,175,000.00	—	—
2	Sioux City	68,068.88	—	25,000.00	25,000.00	—
3	Davenport	11,500.00	—	84,000.00	84,000.00	—
4	Cedar Rapids	400,000.00	—	476,000.00	—	—
5	Dubuque	—	—	50,000.00	—	—
6	Waterloo	—	—	457,000.00	—	—
7	Council Bluffs	50,000.00	4,000.00	46,000.00	—	—
8	Clinton	—	—	—	10,876.06	15,876.06
9	Hurlington	—	—	—	1,020.00	1,020.00
10	Ottumwa	—	—	—	2,000.00	2,000.00
11	Mason City	—	—	—	—	—
12	Port Dodge	—	—	—	—	—
13	Muscatine	—	—	—	—	—
14	Marshalltown	—	—	—	—	—
15	Kokomo	—	—	—	—	—
16	Boone	—	—	—	—	—
17	Fort Madison	—	—	—	—	—
18	Iowa City	—	—	—	—	—
19	Oskaloosa	—	—	—	—	—
20	Centerville	—	—	—	—	—
21	Delaware	—	—	—	—	—
22	Charles City	—	—	—	—	—
23	Newton	—	—	—	—	—
24	Cedar Falls	—	—	—	—	—
25	Ames	—	—	—	—	—
26	Fairfield	—	—	—	—	—
27	Cherokee	—	—	—	—	—
28	Webster City	—	—	—	—	—
29	Perry	—	—	—	—	—
30	Red Oak	—	—	—	—	—
31	Grinnell	—	—	—	—	—
32	Atlantic	—	—	—	—	—
33	Shenandoah	—	—	—	—	—
34	Chariton	—	—	—	—	—
35	Albia	—	—	—	—	—
36	Ratherville	—	—	—	—	—
37	Washington	—	—	—	—	—
38	Le Mars	—	—	—	—	—
39	Spencer	—	—	—	—	—
40	Clarinda	—	—	—	—	—
41	Eagle Grove	—	—	—	—	—
42	Carroll	—	—	—	—	—
43	Marion	—	—	—	—	—
44	Decorah	—	—	—	—	—
45	Mount Pleasant	—	—	—	—	—
46	Missouri Valley	—	—	—	—	—
47	Iowa Falls	—	—	—	—	—
48	Belle Plaine	—	—	—	—	—
49	Glenwood	—	—	—	—	—
50	Algona	—	—	—	—	—
51	Independence	—	—	—	—	—
52	Storm Lake	—	—	—	—	—
53	Valley Junction	—	—	—	—	—
54	Indianola	—	—	—	—	—
55	Maquoketa	—	—	—	—	—
56	Denison	—	—	—	—	—

TABLE NO. 3A—CONTINUED—CITIES—

No. in order of population	City	Municipal Indebtedness				
		General Bonds				
		Outstanding April 1st, 1922	Amount issued during year	Amount paid during year	Outstanding April 1st, 1922	Outstanding April 1st, 1922
58	Knoxville	44,196.34		11,500.00	32,696.34	86,000.00
59	Sheldon	46,839.74	21,979.36	9,745.00	22,085.00	74,500.00
60	Jefferson	31,539.00		1,000.00	30,539.00	14,000.00
61	Vinton	20,000.00		5,000.00	15,000.00	64,000.00
62	Waverly					82,000.00
63	Pella	50,000.00		4,500.00	45,500.00	66,500.00
64	Crusoe	37,500.00		2,500.00	35,000.00	
65	Eldora	34,636.18		2,796.18	31,840.00	
66	Manchester		4,000.00		4,000.00	16,000.00
67	Hampton	22,000.00		2,000.00	20,000.00	22,000.00
68	Winterset					176,000.00
69	Anamosa	3,000.00		1,000.00	2,000.00	727.93
70	Osage	42,000.00		2,500.00	39,500.00	
71	Harlan	31,000.00	10,000.00		41,000.00	33,000.00
72	Clarion	17,800.00			17,800.00	3,000.00
73	Clear Lake	84,000.00	12,350.00	2,500.00	93,750.00	9,500.00
74	Mystic	7,500.00			7,500.00	
75	Emmettsburg	52,500.00		2,000.00	50,500.00	10,000.00
76	Oseola	32,000.00			32,000.00	25,500.00
77	Nevada	11,150.00			11,150.00	28,000.00
78	Sac City	84,500.00		3,000.00	81,500.00	
79	Tama	24,000.00		4,000.00	19,400.00	
80	New Hampton	20,000.00		1,000.00	19,000.00	14,000.00
81	Colfax	6,000.00		500.00	5,500.00	
82	Hawarden	17,500.00		2,500.00	15,000.00	2,000.00
83	Waukon	4,200.00	31,000.00	4,000.00	31,200.00	31,000.00
84	Monticello	14,000.00		2,000.00	12,000.00	
85	Onawa	58,094.39	29,500.00	1,500.00	96,094.39	45,000.00
86	Humboldt	8,000.00			8,000.00	8,000.00
87	Sigourney	55,000.00		2,000.00	53,000.00	47,500.00
88	Leon	25,000.00			25,000.00	12,300.00
89	Bettendorf	11,000.00		1,000.00	10,000.00	
90	Rock Rapids	91,000.00		3,000.00	88,000.00	23,000.00
91	Forest City	71,003.46		18,023.27	53,879.19	
92	Tipton	4,000.00		3,000.00	1,000.00	15,500.00
93	Villisca	15,500.00		1,500.00	14,000.00	7,000.00
94	Lake City	48,000.00		1,000.00	47,000.00	94,000.00
95	Audubon	54,300.00		3,484.00	50,816.00	36,550.00
96	Eldon	22,000.00			22,000.00	9,500.00
97	Bedford	4,000.00	20,000.00	2,000.00	22,000.00	35,000.00
98	Bloomfield					69,000.00
99	Marengo	101,000.00		1,500.00	99,500.00	
100	Rockwell City	30,000.00			30,000.00	19,000.00
101	Ida Grove	47,000.00			47,000.00	5,500.00
102	Hamburg	28,500.00		2,000.00	26,500.00	
103	Corning	23,500.00		500.00	23,000.00	22,000.00
104	Seymour	16,000.00			16,000.00	49,000.00
105	Stuart	1,500.00		500.00	1,000.00	56,000.00
106	What Cheer	37,000.00		1,500.00	35,500.00	
107	Tokio	15,000.00			15,000.00	58,000.00

## MUNICIPAL INDEBTEDNESS

Municipal Indebtedness							No. in order of population
Municipal Industry Bonds			Temporary Loans				
Amount issued during year	Amount paid during year	Outstanding April 1st, 1922	Outstanding April 1st, 1922	Amount issued during year	Amount paid during year	Outstanding April 1st, 1922	
	3,000.00	83,000.00					58
		74,500.00					59
	1,000.00	13,000.00					60
	2,000.00	82,000.00					61
		64,000.00					62
31,837.00	15,000.00	85,837.00					63
							64
		16,000.00					65
	1,000.00	21,000.00					66
29,500.00		205,500.00					67
		727.93					68
	1,000.00	32,000.00					69
		3,000.00					70
		9,500.00					71
							72
		10,000.00					73
	1,500.00	24,000.00	4,002.46	4,210.63	4,002.46	4,210.63	74
		28,000.00					75
							76
							77
							78
	2,000.00	12,000.00					79
							80
	1,000.00	1,000.00					81
	5,000.00	26,000.00		2,010.00	2,010.00		82
			2,500.00	6,500.00	7,000.00	2,000.00	83
		45,000.00					84
		8,000.00					85
	1,000.00	46,500.00					86
13,000.00		24,300.00					87
	1,000.00						88
	1,000.00	22,000.00					89
							90
	1,500.00	12,000.00					91
12,000.00	500.00	18,500.00					92
	10,000.00	84,000.00					93
		36,550.00					94
	1,000.00	8,500.00					95
35,000.00	15,000.00	15,000.00					96
	2,000.00	66,000.00					97
							98
	1,000.00	18,000.00					99
		5,500.00					100
				1,500.00		1,500.00	101
	1,000.00	28,000.00					102
	700.00	48,200.00					103
	2,000.00	54,000.00					104
	1,000.00	57,000.00	1,037.40		650.00	387.40	105



TABLE NO. 3B—CITIES—

No. in order of population	City	Total outstanding April 1, 1923	Warrants Outstanding
	Grand Total.....	\$ 1,030,314.29	
1	Des Moines.....	175,005.26	
2	Sioux City.....	14,092.12	
3	Davenport.....	1,849.50	
4	Cedar Rapids.....	101,049.77	
5	Dubuque.....	217,243.59	
6	Waterloo.....	96,130.24	
7	Council Bluffs.....	2,722.22	
8	Clinton.....	47,804.03	
9	Hurlington.....	53,835.61	
10	Ottumwa.....	3,000.00	
11	Mason City.....	6,521.69	
12	Port Dodge.....	678.35	
13	Muscatine.....	5,078.33	
14	Marshalltown.....	1,236.07	
15	Keokuk.....	23,615.86	
16	Boone.....	20,721.20	
17	Fort Madison.....	813.60	
18	Iowa City.....	147.49	
19	Oskaloosa.....	12,337.09	
20	Centerville.....	2,771.09	
21	Creston.....	35,927.25	
22	Osceola.....	102.06	
23	Charles City.....	480.30	
24	Newton.....	39.08	
25	Cedar Falls.....	3,442.37	
26	Ames.....	102.06	
27	Fairfield.....	480.30	
28	Cherokee.....	39.08	
29	Webster City.....	3,442.37	
30	Perry.....	1,611.94	
31	Red Oak.....	3,532.21	
32	Grinnell.....	917.19	
33	Atlantic.....	2,615.19	
34	Shenandoah.....	2,011.77	
35	Chariton.....	2,126.15	
36	Albia.....	2,340.66	
37	Estherville.....	5.60	
38	Washington.....	8,708.81	
39	Le Mars.....	868.84	
40	Spencer.....	3.72	
41	Clarinda.....	366.66	
42	Eagle Grove.....	17.80	
43	Carroll.....	29.68	
44	Marion.....	9.25	
45	Decorah.....	3,629.49	
46	Mount Pleasant.....	736.54	
47	Missouri Valley.....	4,160.98	
48	Iowa Falls.....	1,521.53	
49	Belle Plaine.....	1,456.74	
50	Glenwood.....	350.16	
51	Algona.....	90	
52	Independence.....	5,106.85	
53	Storm Lake.....	971.03	
54	Valley Junction.....	26,009.35	
55	Indianola.....		
56	Maquoketa.....		
57	Denison.....		

MUNICIPAL INDEBTEDNESS

Municipal Indebtedness						No. in order of population
Judgments			Miscellaneous		Total	
Outstanding April 1, 1923	Amount incurred during year	Amount paid during year	Outstanding April 1, 1923	Total miscellaneous debts outstanding April 1, 1923	Grand total debts April 1, 1923	
\$ 63,186.43	\$ 233,958.51	\$ 12,992.16	\$ 284,152.78	\$ 619,152.77	\$ 30,235,172.83	
					10,544,955.02	1
					1,001,038.48	2
					1,038,500.00	3
				29,000.00	1,500,893.12	4
					1,190,840.50	5
					1,398,328.61	6
1,000.00	8,802.06		9,893.37		869,188.34	7
					207,630.24	8
					473,000.00	9
	4,072.98	1,072.08	3,000.00		519,122.22	10
	202,000.00		202,000.00		1,131,489.72	11
				245,000.00	607,836.61	12
					510,500.00	13
				88,630.35	172,231.05	14
					191,675.35	15
					334,578.33	16
					200,236.07	17
				81,000.00	437,515.80	18
					195,301.50	19
					106,313.00	20
					4,147.49	21
					60,803.38	22
					308,771.09	23
					231,027.25	24
					115,023.39	25
	10,000.00		10,000.00		190,455.56	26
					28,480.39	27
					44,030.16	28
				7.98	120,550.35	29
					181,657.00	30
					11,611.94	31
					150,708.61	32
					80,417.19	33
					114,565.19	34
				38,000.00	121,531.77	35
				32,000.00	106,126.15	36
					149,840.66	37
				7,000.00	66,505.50	38
				5,000.00	39,758.81	39
5,000.00			5,000.00		214,198.84	40
43,000.00			43,000.00		135,000.00	41
					13,278.40	42
					86,960.60	43
					26,667.80	44
					114,598.68	45
					9,002.25	46
					32,329.49	47
					26,804.00	48
	2,500.00		2,500.00		108,026.54	49
					79,560.56	50
					44,521.53	51
					1,456.74	52
					127,056.16	53
				7,800.00	44,181.27	54
5,180.37		1,500.00	3,680.37		77,106.85	55
					63,971.03	56
					241,859.05	57

TABLE NO. 3B—CONTINUED—CITIES—

No. in order of population	City	Warrants Outstanding	
		Total outstanding April 1, 1923	
58	Knoxville	10,068.12	
59	Sheldon	13,989.64	
60	Jefferson	1,506.49	
61	Vinton		
62	Waverly		
63	Pella	7.50	
64	Creco	17,417.62	
65	Eldora	4,281.17	
66	Manchester		
67	Hampton	621.55	
68	Winterset	1,489.19	
69	Anamosa	1,377.50	
70	Osage	3,610.26	
71	Harlan		
72	Clarion		
73	Clear Lake		
74	Myrtle	2,000.00	
75	Emmetsburg	4,381.70	
76	Oacola	9,370.65	
77	Nevada	48.00	
78	Sac City	2,350.84	
79	Tama	2.08	
80	New Hampton	2,835.90	
81	Colfax		
82	Hawarden	2,556.15	
83	Waukon		
84	Monticello	16,748.01	
85	Onawa		
86	Humboldt	4,466.64	
87	Siourney		
88	Leon	4,706.48	
89	Bettendorf	1,618.17	
90	Rock Rapids		
91	Forest City	2,744.19	
92	Tipton	4,062.52	
93	Villisca	621.90	
94	Lake City	2,000.00	
95	Audubon	18,476.56	
96	Eldon	1,552.40	
97	Bedford		
98	Bloomfield	5,303.50	
99	Marengo	4,291.15	
100	Rockwell City	8,457.51	
101	Ira Grove	276.60	
102	Hamburg		
103	Corning	2,123.03	
104	Seymour	7,574.81	
105	Stuart	5,390.01	
106	What Cheer	3,060.00	
107	Toledo		

## MUNICIPAL INDEBTEDNESS

Municipal Indebtedness						No. in order of population
Judgments			Miscellaneous		Total	
Outstanding April 1, 1922	Amount incurred during year	Amount paid during year	Outstanding April 1, 1923	Total miscellaneous debt outstanding April 1, 1923	Grand total debts April 1, 1923	
					126,638.46	58
					147,524.00	59
				64,000.00	109,000.49	60
	4,000.00		4,000.00		81,000.00	61
					82,000.00	62
					131,344.50	63
					58,417.82	64
					36,121.17	65
					20,000.00	66
					111,621.55	67
					306,989.19	68
					4,105.43	69
					43,110.26	70
					73,000.00	71
					20,800.00	72
					105,250.00	73
					11,881.70	74
					60,870.65	75
					60,229.23	76
					41,580.84	77
					81,506.68	78
9,006.00	2,466.47	1,005.81	10,468.72		32,159.92	79
					31,000.00	80
					8,066.15	81
					16,000.00	82
					112,448.01	83
				2,806.43	16,806.43	84
					145,500.94	85
					16,000.00	86
					106,206.48	87
					48,918.17	88
					10,000.00	89
					112,744.19	90
					57,632.71	91
					13,421.90	92
				11,500.00	46,000.00	93
					149,473.66	94
					88,918.40	95
				10,000.00	18,500.00	96
				2,000.00	92,308.50	97
					92,301.15	98
					107,937.61	99
					48,276.00	100
				400.00	92,900.00	101
					30,123.03	102
					58,574.31	103
					70,196.01	104
					61,000.00	105
					35,500.00	106
					72,387.40	107



TABLE NO. 4—CITIES—SPECIAL

No. in order of population	City	Special	
		Special	
		Outstanding April 1, 1928	Amount issued during year
	Grand Total.....	\$6,112,327.77	\$2,780,584.47
1	Des Moines.....		
2	Sioux City.....		
3	Des Moines.....		
4	Cedar Rapids.....		
5	Dubuque.....	516,500.00	225,686.05
6	Waterloo.....	441,546.97	23,526.04
7	Council Bluffs.....	341,000.00	
8	Clinton.....	292,911.77	137,312.23
9	Burlington.....		
10	Ottumwa.....	29,976.39	
11	Mason City.....	137,082.82	331,656.73
12	Fort Dodge.....	33,262.45	186,753.53
13	Muscatine.....	22,865.33	75,065.00
14	Keosauqua.....		
15	Keokuk.....		381,904.96
16	Boone.....		45,785.48
17	Port Madison.....	122,847.43	324,860.50
18	Iowa City.....	79,066.86	7,824.57
19	Okaloosa.....	79,500.00	
20	Centerville.....	237,706.42	18,600.00
21	Creston.....		
22	Osceola.....	114,497.84	
23	Charles City.....	384,106.00	
24	Newton.....	16,500.00	
25	Cedar Falls.....		
26	Fairfield.....		
27	Cherokee.....	317,408.11	
28	Webster City.....	1,870.00	
29	Perry.....	130,500.00	
30	Red Oak.....	45,792.41	
31	Grinnell.....	20,925.79	
32	Atlantic.....		
33	Shenandoah.....	4,490.12	
34	Chariton.....		
35	Albia.....	456,478.27	51,000.00
36	Estherville.....		
37	Washington.....		
38	Le Mars.....	5,892.43	
39	Boonville.....		
40	Clarinda.....	17,665.81	33,926.84
41	Earle Grove.....		
42	Carroll.....		138,031.96
43	Marion.....	53,840.73	35,789.14
44	Decorah.....	21,900.00	15,500.00
45	Mount Pleasant.....	33,000.00	158,836.09
46	Missouri Valley.....	2,000.00	
47	Iowa Falls.....	14,222.00	
48	Hells Plains.....		
49	Glenwood.....		
50	Alzona.....	19,500.00	74,762.36
51	Independence.....		
52	Storm Lake.....		
53	Reiley Junction.....	104,446.00	
54	Indianola.....	53,009.53	
55	Manoketa.....		
56	Denison.....		

### ASSESSMENT INDEBTEDNESS

[illegible]

### SPECIAL ASSESSMENT INDEBTEDNESS

[illegible]



TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	City	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
	Grand Total.....	\$ 181,189,352	\$ 664,434,506	\$ 46,845,308	\$ 172,429,942
1	Des Moines.....	33,791,395	134,805,450	7,081,755	30,727,020
2	Sioux City.....	18,233,429	72,034,516	4,500,697	18,009,788
3	Davenport.....	28,069,300	56,188,400	6,764,800	13,528,160
4	Cedar Rapids.....	11,125,177	44,500,708	2,471,800	9,887,500
5	Dubuque.....	6,938,812	27,745,248	2,832,463	11,409,852
6	Waterloo.....	5,215,794	21,563,176	1,484,878	5,934,878
7	Council Bluffs.....	4,382,896	17,131,344	1,186,440	4,745,656
8	Clinton.....	2,943,758	11,775,032	555,301	2,221,504
9	Burlington.....	4,013,487	16,053,948	1,423,562	5,695,808
10	Okmawa.....	3,773,045	13,002,180	1,175,869	4,700,140
11	Mason City.....	3,665,934	14,423,736	1,235,655	4,942,655
12	Fort Dodge.....	3,731,612	14,900,448	874,133	3,496,532
13	Muscatine.....	2,002,550	4,184,500	711,965	1,423,130
14	Marshalltown.....	2,116,190	8,404,436	530,123	2,140,492
15	Keokuk.....	2,617,865	10,471,680	711,890	2,847,440
16	Boone.....	1,736,113	5,704,452	299,252	1,197,048
17	Fort Madison.....	1,224,190	4,806,760	326,835	1,147,310
18	Iowa City.....	2,125,870	8,503,480	376,629	1,506,516
19	Oskaloosa.....	1,463,036	5,834,420	614,972	2,099,888
20	Centerville.....	949,498	3,797,092	281,863	1,127,230
21	Creston.....	691,623	3,066,492	181,863	743,296
22	Osceola.....	698,441	2,673,764	135,824	543,296
23	Charles City.....	1,114,538	4,458,152	374,881	1,499,524
24	Newton.....	680,700	3,947,040	229,208	917,692
25	Cedar Falls.....	1,011,373	4,045,492	176,626	706,504
26	Ames.....	1,304,544	5,304,544	179,672	681,098
27	Fairfield.....	800,505	3,442,020	296,067	1,064,308
28	Cherokee.....	697,091	2,738,364	143,528	574,132
29	Webster City.....	806,391	3,224,804	195,736	782,944
30	Perry.....	830,073	3,229,292	116,629	466,716
31	Red Oak.....	716,860	2,847,860	247,280	982,280
32	Grinnell.....	601,212	3,004,848	168,240	672,906
33	Shenandoah.....	745,148	2,980,592	146,115	584,592
34	Chariton.....	678,475	2,713,900	203,576	822,312
35	Albia.....	516,838	2,087,352	135,422	521,928
36	Estherville.....	601,231	2,404,936	161,533	646,132
37	Washington.....	871,428	3,485,712	249,694	999,972
38	Le Mars.....	500,000	2,306,300	193,026	774,784
39	Streator.....	790,000	3,199,810	185,354	745,716
40	Clarinda.....	607,834	2,311,536	163,481	653,924
41	Eagle Grove.....	490,546	1,902,184	156,704	626,816
42	Carroll.....	503,868	2,015,502	129,960	519,894
43	Marion.....	500,138	2,300,652	111,304	445,216
44	Decorah.....	686,177	2,787,028	191,088	761,352
45	Mount Pleasant.....	516,322	2,141,292	136,614	536,614
46	Missouri Valley.....	433,154	1,732,616	108,747	434,988
47	Iowa Falls.....	594,354	2,377,416	158,130	623,620
48	Belle Plaine.....	402,626	1,610,504	98,618	394,472
49	Glenwood.....	174,790	698,944	45,453	181,612
50	Algona.....	414,320	1,977,320	109,124	440,496
51	Independence.....	526,497	2,145,988	223,814	880,256
52	Storm Lake.....	790,827	3,163,308	249,626	962,672
53	Valley Junction.....	441,090	1,705,760	50,775	205,100
54	Indianola.....	655,830	2,623,280	156,367	623,498
55	Maquoketa.....	449,264	1,899,136	147,696	546,696
56	Denison.....	536,690	2,146,760	154,182	616,756

## PROPERTY FOR ASSESSMENT PURPOSES

Subject to Taxation on January 1st, 1922

Monies and Credits	Railroad, Telephone, Telegraph and Express Co.				Agricultural Lands		in order of population
	Taxable valuation	Assessed valuation	Total taxable valuation	Total assessed valuation	Taxable valuation	Assessed valuation	
\$284,546,650	\$ 7,396,718	\$ 28,765,372	\$519,978,028	\$1,150,176,472	\$ 4,999,773	\$ 16,898,922	
44,362,245	1,094,955	4,279,830	86,841,320	214,273,542	↑	↑	1
14,004,116	222,221	2,093,284	27,261,763	107,034,704	558,715	2,231,860	2
15,063,450	292,350	604,700	26,199,068	85,234,772	363,480	729,960	3
5,337,247	284,112	1,536,448	19,314,436	61,261,966	337,566	2,156,284	4
4,561,265	227,287	509,148	14,476,856	44,223,544	↑	↑	5
7,023,746	277,884	1,111,576	14,160,152	35,563,370	58,915	233,600	6
4,023,366	552,176	2,206,704	10,644,862	28,709,302	427,745	1,719,980	7
3,551,430	159,802	603,248	7,000,321	17,947,884	153,506	533,064	8
4,652,141	109,165	436,950	10,188,742	26,588,557	369,458	641,822	9
2,979,680	133,911	496,644	7,561,846	21,270,264	56,145	224,580	10
3,023,519	186,844	747,376	8,231,952	22,027,251	↑	↑	11
2,146,822	111,775	447,100	7,861,342	22,016,902	53,700	214,800	12
2,108,248	108,400	216,800	6,093,460	7,932,678	186,005	373,210	13
4,660,467	95,750	388,900	7,467,286	15,048,335	26,000	147,000	14
1,023,831	85,190	340,706	4,438,787	14,683,649	7,016	28,004	15
2,844,519	94,810	379,240	4,664,604	10,125,219	190,111	760,444	16
611,022	152,028	611,752	2,744,086	7,266,874	91,540	390,184	17
2,738,239	56,101	224,404	6,286,830	13,962,630	25,121	100,481	18
2,737,879	61,888	559,512	5,801,344	11,031,730	↑	↑	19
1,074,400	41,647	166,568	2,963,543	5,038,980	32,600	130,400	20
2,034,948	51,006	207,084	3,300,372	7,336,644	34,711	138,944	21
1,305,408	38,483	163,932	2,148,216	4,676,490	6,235	24,940	22
2,087,826	52,018	228,072	3,634,953	8,273,574	18,673	74,602	23
29,636	29,727	119,098	1,275,151	5,013,296	30,720	82,380	24
2,933,645	70,244	280,970	4,191,868	7,966,617	10,112	40,448	25
1,497,000	63,615	254,460	2,822,024	6,797,060	32,823	91,292	26
2,321,940	32,398	129,222	4,400,520	7,967,160	8,651	31,604	27
2,161,959	31,619	126,472	2,489,198	5,165,942	23,470	93,880	28
2,307,655	52,923	215,782	3,863,555	6,531,165	39,062	144,222	29
1,006,452	35,338	141,332	2,978,202	5,023,812	↑	↑	30
2,578,878	44,361	177,444	4,549,453	7,461,178	16,661	66,644	31
1,066,171	25,710	109,840	2,190,342	5,475,855	↑	↑	32
2,724,880	190,284	4,643,384	7,329,135	13,730	14,920	33	33
2,062,223	42,810	175,240	2,960,866	5,729,975	48,435	197,746	34
1,831,349	36,844	147,376	2,881,949	4,823,749	12,751	51,001	35
1,010,050	62,245	248,980	1,753,402	3,968,633	34,599	138,060	36
706,574	38,797	143,188	1,467,138	3,502,830	22,915	95,000	37
4,750,806	45,562	321,328	5,926,864	14,579,876	166,304	32,600	38
1,967,830	31,100	124,499	2,821,716	5,229,374	41,776	166,304	39
1,670,250	41,407	105,668	2,667,301	5,778,294	25,947	100,188	40
2,038,304	29,055	110,220	2,918,674	5,529,784	4,467	17,368	41
1,521,300	56,804	227,216	2,225,354	4,327,516	36,051	144,204	42
1,060,274	34,900	137,440	1,728,992	3,733,234	19,810	79,240	43
1,450,555	48,151	122,556	2,700,151	4,448,856	43,239	172,880	44
1,603,302	18,016	72,001	2,000,254	5,226,837	30,282	81,128	45
2,798,100	30,265	121,032	3,830,331	5,847,006	4,262	17,648	46
917,408	26,075	100,700	1,485,984	3,911,712	107,061	709,644	47
2,224,060	55,681	222,724	3,063,115	5,457,610	29,655	81,620	48
611,330	46,094	186,776	1,159,368	2,865,082	31,700	126,836	49
664,770	7,444	29,776	802,400	1,375,306	5,469	21,906	50
1,838,884	29,976	159,904	2,523,314	4,616,604	↑	↑	51
2,323,210	29,415	81,060	2,602,526	5,445,114	↑	↑	52
2,279,422	31,170	124,096	4,342,087	7,239,087	↑	↑	53
391,850	19,965	79,980	814,310	2,351,000	18,925	75,700	54
2,852,885	21,382	85,528	4,686,454	7,187,161	39,528	145,162	55
1,068,451	27,601	119,464	2,316,148	4,259,220	23,068	95,182	56
2,122,062	24,841	219,876	3,667,732	6,101,921	39,264	157,666	57

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	City	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
58	Knoxville	369,002	1,574,008	143,502	574,248
59	Sheldon	540,603	2,102,532	181,642	738,568
60	Jefferson	456,729	1,682,880	94,175	376,700
61	Vinton	504,157	2,016,628	140,832	562,332
62	Waverly	637,206	2,028,820	193,502	774,308
63	Pella	363,920	1,450,860	143,220	572,800
64	Oresco	477,477	1,509,908	75,196	300,664
65	Elford	383,218	1,532,960	110,920	443,680
66	Manchester	411,272	1,645,104	117,326	469,340
67	Hampton	679,836	2,663,336	207,114	828,456
68	Winterset	422,007	1,600,788	194,341	777,364
69	Anamosa	299,702	1,078,808	99,451	397,894
70	Osage	445,443	1,781,772	171,484	685,928
71	Harlan	444,286	1,777,120	124,862	499,448
72	Clarion	444,400	1,778,700	109,503	428,200
73	Clear Lake	406,647	1,626,588	99,000	378,436
74	Myrtle	194,706	419,064	24,967	99,808
75	Emmetsburg	361,219	1,454,076	113,996	455,864
76	Oscola	330,507	1,322,028	85,115	340,460
77	Nevada	305,211	1,230,944	118,775	475,100
78	Sac City	388,345	1,603,380	125,488	501,962
79	Tama	314,440	1,257,706	88,564	354,256
80	New Hampton	317,560	1,279,344	134,255	521,020
81	Colfax	218,359	873,400	61,450	245,800
82	Hawarden	58,914	235,006	24,066	96,344
83	Waukon	360,515	1,402,000	121,815	487,200
84	Monticello	325,054	1,029,256	91,186	360,740
85	Onawa	295,739	1,174,944	78,556	313,824
86	Humboldt	334,421	1,373,684	100,936	400,936
87	Sigourney	313,740	1,254,906	107,635	430,540
88	Leon	232,825	931,340	80,413	321,632
89	Bettendorf	353,363	2,013,402	288,009	1,154,436
90	Rock Rapids	332,236	1,426,168	80,458	321,832
91	Forest City	326,807	1,147,668	80,300	320,800
92	Tipton	353,400	1,413,000	128,300	513,476
93	Villars	219,547	878,188	71,322	285,408
94	Lake City	406,982	1,597,928	14,991	599,964
95	Andubon	309,288	1,597,632	144,417	577,008
96	Elkton	132,801	631,444	31,658	126,612
97	Bedford	233,081	932,324	74,732	298,928
98	Bloomfield	404,002	1,616,308	59,329	237,436
99	Marion	244,920	1,079,080	74,719	298,840
100	Ida Grove	230,467	1,197,868	136,080	504,230
101	Rockwell City	228,541	1,114,004	89,319	357,240
102	Hamburg	216,225	894,900	82,807	321,468
103	Corning	275,577	1,102,308	81,008	326,672
104	Seymour	181,827	727,348	62,007	248,028
105	Stuart	826,022	3,090,528	175,088	696,864
106	What Cheer	150,030	636,144	70,210	284,840
107	Toledo	66,406	262,636	18,442	73,772

(None reported.)

\*Taxable valuation is 50% of assessed valuation. Property is assessed at real value—Taxed on 25%—except money which is assessed at 5 mills on the dollar.

## OF PROPERTY FOR ASSESSMENT PURPOSES

—Subject to Taxation on January 1st, 1922

Monies and Credits	Railroad, Telephone, Telegraph and Express Co.				Agricultural Lands		No. in order of population
Taxable and assessed valuation	Taxable valuation	Assessed valuation	Total taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	
1,006,565	28,001	112,004	2,471,780	4,167,425	†	†	58
1,181,800	45,145	180,580	1,032,220	4,263,480	†	†	59
1,680,000	47,085	190,740	2,118,180	4,130,020	64,475	257,900	60
2,617,600	39,331	81,524	3,282,900	5,278,053	174,156	34,820	61
1,700,960	54,128	216,512	2,006,883	5,320,600	43,530	174,156	62
3,280,280	5,887	15,448	3,711,307	5,244,388	25,788	108,152	63
1,830,255	12,912	35,048	2,837,110	4,096,775	6,372	25,488	64
2,228,560	47,556	196,254	2,779,251	4,265,324	13,040	172,160	65
2,128,800	23,879	95,516	2,784,661	4,338,880	18,398	72,832	66
1,849,067	56,736	227,024	2,784,661	5,388,773	26,374	323,406	67
2,367,300	10,961	48,844	2,966,290	4,870,296	10,950	43,800	68
1,035,365	26,285	105,540	1,430,800	2,617,504	†	†	69
4,446,430	19,728	75,012	5,083,058	6,062,000	19,027	48,108	70
1,008,804	18,048	73,192	2,288,054	4,017,624	27,495	100,860	71
733,650	75,810	303,240	2,386,680	3,253,910	156,012	627,648	72
1,887,000	22,533	91,322	2,386,680	3,882,956	10,600	42,000	73
90,700	22,453	80,812	242,880	609,444	15,904	63,616	74
782,002	40,762	162,902	1,300,200	2,864,884	18,265	73,000	75
1,890,810	38,205	153,180	1,844,737	3,006,478	9,346	37,384	76
1,006,970	25,780	103,170	2,064,736	3,406,034	48,009	102,806	77
901,400	44,627	178,508	1,510,800	3,919,924	79,048	380,102	78
781,338	46,403	185,612	1,230,754	2,579,002	27,613	110,452	79
1,702,700	19,271	77,084	2,259,812	3,631,148	3,440	13,760	80
370,514	17,105	68,412	573,417	1,464,126	68,000	272,000	81
317,667	48,380	192,612	412,687	3,055,087	5,199	39,756	82
1,321,685	7,077	28,308	1,801,002	3,229,313	†	†	83
6,850,516	21,906	82,632	7,187,673	8,172,144	4,681	18,004	84
400,000	20,910	203,640	823,102	2,062,408	61,780	247,120	85
1,720,418	24,661	97,844	2,211,094	3,668,880	4,562	18,208	86
1,709,411	24,677	98,708	2,345,972	3,583,057	13,227	52,008	87
944,198	29,259	117,006	1,286,795	3,214,236	21,814	87,256	88
2,409,439	25,069	104,236	1,873,119	5,807,544	22,181	88,724	89
1,371,385	64,008	256,112	3,226,451	3,378,285	58,301	232,004	90
666,640	16,374	65,496	1,049,151	2,199,564	5,363	21,332	91
2,382,996	13,570	55,480	2,878,635	4,395,552	30,865	82,462	92
1,142,516	18,574	74,206	1,451,980	2,000,406	57,000	238,000	93
617,225	21,912	87,648	1,211,110	2,000,792	34,569	138,260	94
2,381,627	15,306	61,304	3,000,765	4,768,151	3,440	15,266	95
383,792	18,740	75,075	567,075	1,116,924	9,000	36,200	96
1,738,992	7,242	28,966	2,064,017	2,009,212	†	†	97
1,473,477	14,387	57,548	1,981,315	3,384,820	†	†	98
2,150,460	3,679	14,716	2,473,790	2,000,792	1,880	7,520	99
1,146,050	50,681	200,324	1,621,678	3,048,562	†	†	100
1,696,640	12,330	48,920	2,116,061	3,406,804	†	†	101
826,680	24,667	98,748	1,150,459	2,121,796	†	†	102
2,001,347	5,663	23,812	1,394,545	3,454,130	1,750	7,000	103
669,794	26,278	105,112	919,916	2,274,750	17,140	68,560	104
1,234,044	9,265	38,390	2,473,790	2,274,750	5,700	23,800	105
577,535	22,023	88,002	834,804	1,606,611	6,277	25,106	106
1,405,834	6,672	26,988	1,861,268	1,861,268	28,649	114,000	107



TABLE NO. 6—CITIES—LEVIES

No. in order of population	City	Levies	
		Total levies for all funds	
	Grand total.....	\$ 11,468,147.14	
1	Des Moines.....	2,566,987.87	
2	Sioux City.....	960,807.72	
3	Davenport.....	902,809.00	
4	Cedar Rapids.....	485,064.00	
5	I Dubuque.....	508,681.56	
6	Waterloo.....	320,592.17	
7	Council Bluffs.....	458,736.82	
8	Clinton.....	260,850.00	
9	Burlington.....	292,063.03	
10	Ottumwa.....	230,610.00	
11	Mason City.....	307,215.54	
12	Fort Dodge.....	224,705.40	
13	Muscatine.....	192,632.78	
14	Marshalltown.....	120,028.68	
15	Keokuk.....	105,119.66	
16	Boone.....	105,739.00	
17	Fort Madison.....	115,033.83	
18	Iowa City.....	100,087.54	
19	Osaka.....	94,500.00	
20	Centerville.....	42,827.00	
21	Creston.....	50,557.50	
22	Oswe.....	47,175.00	
23	Charles City.....	53,940.00	
24	Newton.....	92,085.00	
25	Cedar Falls.....	80,831.06	
26	Ames.....	81,272.64	
27	Fairfield.....	45,772.00	
28	Cherokee.....	42,175.00	
29	Webster City.....	31,768.98	
30	Perry.....	58,173.77	
31	Red Oak.....	41,600.00	
32	Grinnell.....	63,258.00	
33	Atlantic.....	44,130.00	
34	Shenandoah.....	55,137.62	
35	Chariton.....	35,820.00	
36	Albia.....	48,902.00	
37	Estherville.....	56,049.18	
38	Washington.....	49,895.39	
39	Le Mars.....	50,887.17	
40	Spencer.....	42,080.74	
41	Clarinda.....	37,068.00	
42	Eagle Grove.....	21,108.00	
43	Carroll.....	42,683.00	
44	Marion.....	32,728.00	
45	Decorah.....	40,806.00	
46	Mount Pleasant.....	32,870.64	
47	Missouri Valley.....	22,320.71	
48	Iowa Falls.....	32,370.00	
49	Belle Plaine.....	28,587.72	
50	Glenwood.....	23,060.00	
51	Algona.....	36,482.00	
52	Independence.....	27,400.12	
53	Storm Lake.....	40,921.00	

TABLE NO. 6—CONTINUED—CITIES—LEVIES

No. in order of population	City	Levies	
		Total levies for all funds	
54	Valley Junction.....	19,198.83	
55	Indianola.....	42,600.00	
56	Maquoketa.....	50,300.00	
57	Denison.....	28,675.00	
58	Knoxville.....	22,705.00	
59	Sheldon.....	45,644.89	
60	Jefferson.....	35,164.06	
61	Vinton.....	31,021.00	
62	Waverly.....	37,183.00	
63	Pella.....	36,025.00	
64	Cresco.....	32,875.00	
65	Edgemoor.....	21,050.00	
66	Manchester.....	25,425.00	
67	Hampton.....	45,887.06	
68	Winterset.....	54,238.89	
69	Anamosa.....	20,034.82	
70	Osage.....	44,004.14	
71	Harlan.....	28,500.00	
72	Clarion.....	33,050.00	
73	Clear Lake.....	32,074.00	
74	Mystic.....	4,299.00	
75	Emmetsburg.....	32,184.42	
76	Osceola.....	16,000.00	
77	Nevada.....	19,410.00	
78	Sac City.....	31,250.00	
79	Tama.....	23,835.00	
80	New Hampton.....	18,195.00	
81	Colfax.....	10,600.00	
82	Hawarden.....	14,900.00	
83	Waukon.....	28,600.00	
84	Monticello.....	15,708.08	
85	Onawa.....	32,815.69	
86	Humboldt.....	20,021.01	
87	Sigourney.....	21,714.00	
88	Leon.....	18,008.34	
89	Bettendorf.....	25,544.16	
90	Rock Rapids.....	25,900.00	
91	Forest City.....	17,831.13	
92	Tipton.....	19,584.00	
93	Villisca.....	21,600.00	
94	Lake City.....	23,530.00	
95	Audubon.....	24,750.00	
96	Elon.....	8,400.00	
97	Bedford.....	20,998.91	
98	Bloomfield.....	22,366.64	
99	Marengo.....	17,805.00	
100	Rockwell City.....	21,244.68	
101	Ida Grove.....	21,977.18	
102	Hamburg.....	17,500.00	
103	Cornell.....	17,500.00	
104	Seymour.....	17,000.00	
105	Stuart.....	15,000.00	
106	What Cheer.....	10,638.99	
107	Toledo.....	29,330.00	

\*None reported.

TABLE NO. 7—CITIES—VALUATION OF

No. in order of population	City	Value of Municipal Possessions					
		Municipal buildings and personal property	Police department	Fire department	Equipment streets and alleys	Bridges	Markets and public scales
	Grand Total	\$6,472,112.66	\$908,852.66	\$3,252,021.58	\$543,453.11	\$5,634,667.46	\$291,077.56
1	Des Moines	1,420,781.07	620,981.75	478,322.00	73,689.97	2,280,020.00	100,000.00
2	Sioux City	152,462.05	73,278.30	372,874.40		1,000.00	
3	Davenport	445,728.56	60,994.45	232,613.00	79,526.22	50,100.00	
4	Cedar Rapids	609,088.09	12,523.37	186,557.14	31,035.62	809,551.00	1,800.00
5	Dubuque	90,000.00	5,500.00	133,000.00	30,000.00		4,000.00
6	Waterloo	90,000.00	10,000.00	158,634.75	13,358.49	625,000.00	
7	Council Bluffs	36,000.00	34,000.00	247,000.00	23,500.00	243,000.00	10,500.00
8	Clinton	122,000.00	5,500.00	92,000.00	8,350.00	13,000.00	
9	Burlington	32,473.20	2,293.00	103,057.00	9,441.50	70,000.00	21,427.50
10	Ottumwa	388,596.00	2,423.00	27,663.00	9,506.00	173,000.00	
11	Mason City	225,809.72	5,418.78	123,725.25	8,598.98	131,113.46	
12	Fort Dodge	318,000.00	7,000.00	25,000.00	7,000.00	350,000.00	30,000.00
13	Muscatine	205,000.00	1,500.00	80,000.00		100,000.00	2,500.00
14	Marshalltown	95,000.00	6,000.00	47,500.00	12,500.00	175,000.00	850.00
15	Keokuk	45,500.00	5,000.00	61,460.80	7,585.52	12,000.00	15,800.00
16	Boone	21,700.00	600.00	23,000.00	2,000.00	9,000.00	
17	Port Madison	36,000.00	2,000.00	32,000.00	8,000.00	5,000.00	300.00
18	Iowa City	33,200.00	10,500.00	40,000.00	25,000.00	352,000.00	9,000.00
19	Oakaloosa	31,500.00	3,000.00	33,000.00	3,000.00		2,000.00
20	Centerville	15,000.00	2,000.00	14,000.00	5,000.00		5,000.00
21	Creston	1,250.00		20,000.00	4,000.00		
22	Oswell	52,500.00	500.00	10,000.00	3,500.00		
23	Charles City	24,018.00		16,465.00	7,772.36	150.00	1,000.00
24	Newton	52,000.00	618.00	29,800.00	2,222.00		3,000.00
25	Cedar Falls	16,464.00		9,000.00	2,500.00	150,000.00	
26	Ames	57,000.00	1,000.00	20,000.00	2,500.00	15,000.00	
27	Fairfield	21,365.00	4,000.00	20,500.00	3,160.30		300.00
28	Cherokee	22,800.00	500.00	12,000.00	1,500.00		
29	Wabster City	16,500.00	400.00	28,500.00	8,500.00		10,000.00
30	Perry	10,500.00	1,000.00	35,000.00	15,000.00		
31	Red Oak	400.00	1,600.00	16,000.00	10,000.00	4,000.00	
32	Grinnell	19,500.00	2,900.00	15,000.00	2,200.00		
33	Atlantic	43,000.00	100.00	12,000.00	1,500.00		
34	Shenandoah	15,408.00	40.75	7,444.15	2,735.00		
35	Chariton	73,000.00		1,250.00	1,250.00		
36	Albia	15,300.00	7,000.00	12,000.00	2,000.00	2,000.00	
37	Estherville	33,400.00		4,500.00			
38	Washington	10,300.00	250.00	17,000.00	6,000.00		
39	Le Mars	9,000.00		7,246.00	712.75		
40	Spencer	2,441.00		9,958.00			
41	Clarinda	67,000.00	1,500.00	24,000.00	5,000.00		1,200.00
42	Eagle Grove	53,528.00		3,340.75	706.00		
43	Carroll	30,027.00		2,000.00	2,650.00		
44	Marion	6,350.00	100.00	17,000.00	1,800.00	19,000.00	
45	Decorah	13,402.00		1,000.00			
46	Mount Pleasant	16,600.00		6,000.00	4,456.00		1,200.00
47	Missouri Valley	10,000.00		10,248.89	1,000.00		
48	Iowa Falls	13,450.00		12,000.00	380.00		
49	Belle Plaine	19,814.00	53.85	5,392.00	4,094.00		
50	Glenwood	19,829.00		75,128.00		10,000.00	
51	Algona	37,000.00		10,000.00	3,000.00		
52	Independence	28,750.00	201.70	7,117.75			
53	Storm Lake	7,500.00		16,000.00	4,086.00		

MUNICIPAL OWNED PROPERTY

	Cemeteries	Gas works	Electric works	Water works	Libraries	Parks	All other possessions	Total	No. in order of population
\$1,194,024.70	\$247,384.33	\$3,121,244.67	\$22,847,612.32	\$6,270,710.99	\$12,115,267.72	\$1,954,168.17	\$64,852,597.23		
551,770.00			4,465,649.08	790,073.79	3,160,000.00	193,200.00	14,216,397.30	1	
611.00			1,774,492.54	232,031.31	308,204.05	280,000.00	3,254,854.85	2	
30,000.00				513,817.60	1,087,811.34	278,506.85	3,379,187.42	3	
			1,400,328.15	237,667.60	633,540.53	12,208.34	4,074,370.35	4	
			1,156,196.78	163,000.00	208,000.00	144,500.00	1,906,196.78	5	
			1,106,301.00	260,000.00	510,000.00		2,073,384.34	6	
			1,650,000.00	210,000.00	1,043,000.00	75,500.00	3,572,500.00	7	
				91,000.00	300,000.00		631,850.00	8	
				216,837.90	151,680.70		607,840.80	9	
				930,072.00	74,315.00		1,088,016.00	10	
				800,300.17	154,078.61	579,298.65	92,457.00	2,088,393.65	11
				950,000.00	294,000.00	401,000.00		2,292,000.00	12
100,000.00			600,000.00	85,000.00	125,000.00	55,500.00	1,354,500.00	13	
		42,000.00	400,000.00	57,000.00	40,000.00	4,000.00	878,800.00	14	
35,000.00				30,000.00	81,000.00	26,000.00	377,246.52	15	
				390,000.00	75,800.00	62,000.00		554,100.00	16
10,000.00				37,000.00	206,000.00	3,000.00	338,300.00	17	
45,000.00				79,000.00	137,172.00	5,000.00	746,872.00	18	
				48,000.00	102,000.00	1,500.00	529,000.00	19	
20,000.00				35,000.00	13,500.00		104,500.00	20	
10,000.00					42,000.00	30,000.00	107,250.00	21	
30,000.00					155,000.00	40,500.00	282,000.00	22	
				150,000.00	27,300.00	160,270.52	40,000.00	426,975.88	23
5,000.00	85,000.00	303,000.00	33,000.00	25,460.00			600,000.00	24	
8,000.00		126,336.21	165,714.35	35,000.00	55,000.00	40,000.00	607,450.56	25	
15,000.00		300,000.00	135,000.00	56,000.00	22,000.00	85,000.00	708,500.00	26	
		22,000.00	258,775.00	150,000.00	161,350.00	1,500.00	643,209.30	27	
9,000.00			145,000.00	42,000.00	3,700.00		236,500.00	28	
34,000.00	76,000.00	198,000.00	88,000.00	315,000.00	15,500.00	13,400.00	803,800.00	29	
60,000.00			150,000.00	35,000.00	60,000.00	1,000.00	372,500.00	30	
9,000.00			150,000.00	13,000.00	125,000.00		329,000.00	31	
28,000.00			175,000.00	50,000.00	40,000.00	52,500.00	386,100.00	32	
		150,000.00	116,000.00	33,000.00			365,600.00	33	
4,200.00			169,477.43	21,000.00	48,000.00		279,315.32	34	
				294,000.00	7,500.00		388,250.00	35	
				16,000.00	7,000.00		177,300.00	36	
	86,384.33	86,384.33	86,384.34	47,500.00	80,000.00	6,650.00	431,203.00	37	
		50,000.00	145,000.00	20,000.00	25,000.00		273,550.00	38	
				22,507.00	47,300.00		86,708.75	39	
				16,500.00	29,000.00		200,578.00	40	
20,000.00		30,000.00	250,000.00	35,000.00	60,000.00		473,700.00	41	
		2,000.00	86,872.00	32,500.00	38,220.00	188.32	219,356.07	42	
4,035.00			87,700.00	29,338.00	9,864.00	45,000.00	211,614.00	43	
				25,800.00			79,200.00	44	
				200,000.00		43,000.00	337,402.00	45	
				57,000.00	28,300.00		358,492.00	46	
22,400.00		100,454.00	118,012.00	32,000.00	33,000.00	2,000.00	158,248.80	47	
			70,000.00	30,000.00	44,000.00	29,000.00	279,430.00	48	
				85,968.00			168,280.45	49	
				64,000.00	9,473.00	2,400.00	45,574.00	50	
		150,000.00	64,000.00	30,000.00	5,000.00		308,000.00	51	
		90,278.25	57,915.00	17,151.00	16,700.00	756.40	208,980.19	52	
			174,538.00	26,000.00	150,000.00	25,500.00	404,044.00	53	



TABLE NO. 7—CONTINUED—CITIES—

No. in order of population	City	Value of Municipal Possessions					
		Municipal buildings and personal property	Police department	Fire department	Equipment streets and alleys	Bridges	Markets and public scales
54	Valley Junction	5,185.00	810.00	2,375.75	600.00		
55	Wanona	16,990.00		2,152.84			
56	Maquoketa	26,000.00		10,303.65	3,000.00		1,000.00
57	Denison	26,000.00		10,000.00	5,000.00		
58	Knoxville	26,266.00		5,000.00			
59	Sheldon	37,474.90		1,791.55			
60	Jefferson	17,150.00		7,000.00			
61	Vinton	36,700.00		6,300.00	2,386.00		
62	Waverly	14,000.00	800.00	13,000.00	2,800.00	10,000.00	
63	Pella	53,184.05	143.50	2,400.00	1,836.75		
64	Oresco			11,229.00	5,500.00		
65	Edora			5,390.00	2,000.00		
66	Manchester	10,263.00	1,200.00	18,739.00	1,091.00		
67	Hampton	5,175.00		10,850.00	3,000.00		
68	Winterset	3,200.00					
69	Anamosa	82,750.00		9,150.00	1,406.00		
70	Osage	32,326.97	19.01	7,971.50	1,451.95		
71	Harlan	44,818.75		4,599.57	1,500.00		
72	Clarion	6,200.00		4,000.00	3,500.00		
73	Clear Lake	8,209.50		2,325.65	800.00		
74	Myrick	4,288.00	225.00	170.00	75.00	5,000.00	
75	Emmettsburg	22,250.00		6,000.00	3,500.00		
76	Osceola	6,000.00		4,000.00			
77	Nevada	3,200.00	2,500.00	6,500.00			
78	Sac City	22,877.36		4,973.15			
79	Tama	15,500.00	300.00	5,268.00	600.00	4,433.00	
80	New Hampton	20,000.00		25,000.00			
81	Colfax	7,750.00	4,700.00				
82	Hawarden	30,447.82	210.00	6,820.85	313.00	4,000.00	
83	Waukon	11,000.00		5,000.00			
84	Monticello	2,100.00	2,000.00	3,500.00	1,400.00		2,000.00
85	Onawa	38,105.00		4,335.00	850.00		
86	Humboldt	10,300.00		3,700.00	275.00		
87	Sigourney	63,000.00	800.00	2,700.00	4,000.00		
88	Leon			2,000.00			
89	Bettendorf	7,390.00	293.00	3,361.00	332.00		
90	Rock Rapids	13,000.00		10,000.00	6,000.00	3,800.00	2,500.00
91	Forest City	175.00		12,000.00	750.00		
92	Tipton	11,000.00		11,045.00	1,385.00		700.00
93	Villages	42,352.00		1,631.00	1,339.00		
94	Lake City	57,553.50			92.50		
95	Audubon	15,000.00		2,500.00	3,500.00		
96	Eldon	1,050.00		400.00	50.00		
97	Bedford	8,282.45		1,465.50	9,363.45		
98	Bloomfield	4,800.00	1,050.00	6,600.00	3,500.00	500.00	
99	Marengo	5,400.00		2,280.00	400.00		
100	Rockwell City	300.00		3,870.00	3,687.25		
101	Ida Grove	11,250.00		10,325.00			
102	Hamburg						
103	Corning	9,522.00		4,280.00	250.00		
104	Seymour	50.00	225.00	700.00			
105	Stuart	25,500.00	300.00	6,112.00	1,505.00		
106	What Cheer	3,000.00		1,000.00			
107	Toledo	30,500.00		4,000.00	600.00	4,000.00	

(None reported.)

VALUATION OF MUNICIPAL OWNED PROPERTY

Cemeteries	Gas works	Electric works	Water works	Libraries	Parks	All other possessions	Total	No. in order of population
			55,000.00				64,000.73	54
		110,000.00	87,015.00	15,500.00	20,100.00		222,727.84	55
		100,000.00	70,000.00	65,000.00		50,000.00	375,305.00	56
		103,000.00	100,000.00	30,000.00	12,000.00	2,000.00	360,000.00	57
4,000.00		122,671.86	17,477.95		21,000.00		216,416.71	58
4,714.80		121,205.47	25,508.00				220,600.12	59
		175,000.00	23,000.00				257,000.00	60
		84,000.00	61,000.00	20,000.00		780.00	224,580.00	61
15,000.00		145,000.00	55,000.00	27,000.00	25,000.00		337,000.00	62
		50,938.85	121,705.55	35,887.20	123,733.00		378,833.30	63
		24,112.88	25,000.00	4,000.00			60,001.38	64
		32,700.00	20,000.00	7,779.00		62,000.00	145,880.00	65
		15,000.00	26,000.00	16,000.00			148,205.00	66
		87,560.00	30,000.00	115,000.00			251,525.00	67
		75,000.00	12,000.00	10,000.00			220,200.00	68
		120,000.00		55,000.00	27,800.00	428.00	324,533.00	69
8,107.40		61,418.00	27,500.00				198,745.82	70
		56,380.85	9,378.36	1,000.00			103,100.36	71
2,000.00		18,000.00	15,000.00	5,800.00			67,300.00	72
		46,802.98	29,555.54	58,263.78		2,002.50	147,069.95	73
2,000.00							11,758.00	74
		106,000.00	23,000.00	42,000.00			293,250.00	75
5,000.00		75,000.00	20,000.00	6,000.00			116,000.00	76
		55,000.00	27,000.00	13,000.00			107,500.00	77
		90,383.99	10,000.00	800.00			137,937.34	78
6,250.00		45,502.00	19,027.00	5,800.00			105,880.00	79
		55,000.00	1,800.00				176,800.00	80
		36,000.00					79,750.00	81
5,994.50		75,000.00	15,076.15	11,900.00			140,292.22	82
		137,000.00		11,500.00		38,000.00	322,500.00	83
10,000.00		50,000.00	19,500.00	20,500.00			114,200.00	84
7,200.00		25,015.00	74,725.00				194,435.00	85
		47,020.00	15,000.00	31,400.00	4,300.00		65,025.00	86
			30,000.00	8,471.00			108,971.00	87
		1,000.00	35,000.00	6,000.00			45,000.00	88
							11,200.00	89
16,000.00		100,900.00	35,500.00	17,000.00	6,500.00	31,500.00	266,300.00	90
		45,450.00		8,500.00			66,875.00	91
			48,000.00				107,130.00	92
		25.00	4,600.00				49,917.00	93
		71.25	75,000.00	14,200.00	13,800.00	20,000.00	310,754.31	94
			150,000.00	30,000.00	50,000.00		251,800.00	95
		1,200.00	25,000.00	9,700.00			37,400.00	96
		1,000.00	35,000.00	14,000.00			60,002.00	97
		2,800.00	15,000.00	19,000.00			113,250.00	98
			150,000.00	20,000.00	20,000.00		208,000.00	99
			50,870.00				67,727.25	100
			9,700.00		7,473.00		106,741.76	101
								102
			80,003.00	18,125.00			117,050.00	103
5,800.00			35,000.00		3,500.00		73,575.00	104
2,000.00			65,700.00	15,000.00	5,000.00	16,500.00	184,697.00	105
3,500.00			47,400.00		500.00		84,500.00	106
			20,000.00					107
8,000.00			75,000.00	30,000.00			125,100.00	108

TABLE NO. 1—TOWNS—DATE OF INCORPORATION—AREA—POPULATION—BALANCE CASH APRIL

Number	Towns	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
Grand Totals.....				429,278		\$5,176,966.04	\$584,504.85	\$76,531.41
1	Ackley.....	1880		1,500	3.00	16,875.49	1,008.35	609.08
2	Ackworth.....	1881		95	1.00	148.75		
3	Adair.....	1884		1,002	1.50	36,433.69	1,106.65	
4	Adel.....	1877		1,405		15,025.48	1,180.19	
5	Afton.....	1808		926	1.00	7,480.27	1,632.67	963.02
6	Agency.....	1850		400	1.00	1,447.10	702.30	60.00
7	Ainsworth.....	1862		410	3.75	2,784.88	229.35	
8	Akron.....	1882		1,324		15,290.16	1,072.19	
9	Albert City.....	1860		567		5,975.51	1,079.20	
10	Albion.....	1870		500	1.00	1,036.50	199.00	
11	Alburnett.....	1912		201	1.00	398.41	94.25	
12	Alben.....	1879		840	1.06	8,023.00	652.45	82.17
13	Alexander.....	1902		315	4.00	3,039.92	193.31	
14	Allerton.....	1874		945	1.00	6,840.16	98.30	
15	Allison.....	1881		550	1.50	4,348.85	450.54	
16	Alta.....	1878		1,200	1.00	17,515.40	905.00	
17	Alta Vista.....	1894		335	1.00	943.24	187.50	
18	Alton.....	1883		1,046	1.50	12,451.28	295.00	
19	Altoona.....	1876		600	.75	2,103.68	97.00	
20	Alvord.....	1892		350				
21	Andover.....	1900		83	.75	288.11	107.40	
22	Andrew.....	1803		280		960.86	319.00	
23	Anita.....	1873		1,236	1.25	16,585.08	1,045.20	
24	Ankeny.....	1868		618		8,960.28	870.65	170.42
25	Anthony.....	1900	1890	783	1.00	11,649.35	669.25	
26	Aplington.....	1877		508	.50	4,688.26	1,246.80	
27	Areadia.....	1881		300	1.00	3,182.30	688.75	
28	Archer.....	1902		184		854.60	140.00	
29	Arsdale.....	1920		220	1.00	1,181.24	112.50	
30	Arion.....	1894		237		2,141.51	156.00	
31	Arispe.....	1904		168	.50	886.38		
32	Arlington.....	1895		729		10,765.84	553.25	102.20
33	Armstrong.....	1893		818	.55	10,018.60	879.50	
34	Arnold's Park.....	1897		478		9,024.93	23,567.31	357.08
35	Arthur.....	1907		290	1.00	5,107.02	303.50	
36	Ashton.....	1885		500	1.00	6,187.33	360.03	
37	Aspinwall.....	1914		132	2.00	719.65	161.50	
38	Atalissa.....	1900		200	.25	886.82	529.00	
39	Athelstan.....	1895		100	.25	280.42	105.00	
40	Atkins.....	1917		325	.90	3,515.93	386.20	
41	Auburn.....	1887		406		5,803.47	752.73	
42	Aurelia.....	1879		725	1.00	15,314.06	647.00	311.60
43	Aurora.....	1899		379		1,466.62	74.00	
44	Avoa.....	1875		1,482	1.25	11,944.45	842.05	
45	Ayrshire.....	1895		392	.75	4,147.50	175.84	
46	Badger.....	1900		244	1.25	2,664.50	164.00	
47	Bagley.....	1891		521	.25	3,156.85	294.28	
48	Baley.....	1901		200	12.75	1,058.08		
49	Baldwin.....	1881		207	.40	740.29	82.00	
50	Bancroft.....	1884	1900	962		24,592.78	596.45	1,805.79
51	Barnes City.....	1890		473	.58	2,145.24	364.50	
52	Barnum.....	1894		154	2.00	801.00	68.75	
53	Basset.....	1895		135		234.90	46.90	
54	Batavia.....	1897	1913	601	1.60	3,191.11	128.00	
55	Battle Creek.....	1880		883	1.00	11,047.65	777.00	
56	Baxter.....	1894		572		15,887.59	3,081.03	
57	Bayard.....	1883		825		5,694.44	471.00	

LATION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1923—1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balances April 1, 1922	Grand total for year	Number
\$ 1,969,096.28	\$ 957,405.61	\$101,194.37	\$ 8,865,698.76	\$ 600,042.10	\$ 1,852,960.17	\$11,318,701.83	
20,063.51	3,300.00		50,841.43	3,900.00	9,566.20	64,307.63	1
760.49	16,804.30		148.55		450.13	607.68	2
4,008.85			54,105.13		13,431.00	67,536.13	3
10,225.91			20,614.32	8,178.47	4,272.05	33,065.92	4
			20,300.87		5,931.43	26,232.30	5
			2,309.40		100.87	2,310.27	6
1,000.94			4,045.17	1,000.82	886.00	5,903.99	7
26,632.13			41,294.73	6,733.48	5,416.75	53,445.01	8
333.20	26,196.08		35,475.92	643.80	39,160.54	75,672.10	9
417.91			1,083.41	221.30	201.11	2,105.72	10
			462.66		1,281.78	1,744.44	11
1,347.41	4.03		11,000.00	108.26	4,527.06	15,645.28	12
231.77	47.11		3,512.11		1,037.00	5,149.17	13
166.00		123.50	7,226.06		283.81	7,499.77	14
888.00			5,688.39	1,185.40	1,471.94	8,345.73	15
37,404.22	114.64		55,939.26	4,484.80	732.30	61,156.36	16
3,947.04			5,077.73		2,181.90	7,259.68	17
1,354.91	55.00		14,456.19		2,237.82	16,693.51	18
86.50			2,287.13	500.00	186.72	2,973.90	19
			455.51	500.00		1,370.88	20
	49.28		1,329.11		989.08	2,319.12	21
2,448.46			20,075.74	448.75	5,237.50	25,782.08	22
1,555.17	179.68		9,651.20		6,098.06	16,644.86	23
9,183.07			21,581.61	3,000.00	3,368.15	27,951.76	24
7,816.67			13,761.67	13.00	4,412.67	18,177.47	25
347.71			4,218.75		2,481.93	6,700.68	26
			1,003.00		292.12	1,295.12	27
			1,348.74		298.37	1,647.11	28
			5,079.67		712.28	5,791.95	29
			882.04	231.00	165.91	2,169.33	31
1,102.49	1,598.33		14,522.11		5,279.28	19,801.39	32
1,956.70		2,142.50	14,997.30	2,424.11	9,171.90	26,593.47	33
1,308.34	4,008.83		38,711.89	5,542.51	2,798.40	47,054.00	34
491.81			5,001.83		88.45	5,090.31	35
609.42			7,000.08	4,600.00	8,798.67	15,819.35	36
			881.15		1,364.80	2,145.95	37
		39.00	1,474.82		279.10	1,753.92	38
			385.42		51.16	436.58	39
			3,072.13	1,166.21	5,311.76	9,549.10	40
3,714.81	402.05		10,400.00		1,304.00	12,000.65	41
10,900.00			27,172.92	282.68	11,524.22	38,979.82	42
			1,570.61		114.84	1,685.46	43
3,423.85			16,230.95	1,961.71	5,124.97	23,317.63	44
1,466.62			4,469.73	14,631.69	217.24	19,348.66	45
2,453.28			5,277.08	1,640.49	2,765.51	9,513.11	46
6,056.43			9,577.56	4,381.93	331.19	14,229.68	47
			1,028.08	615.73		1,643.81	48
286.40			1,086.00		124.68	1,183.37	49
1,307.43	208.74		28,071.19		10,910.00	38,981.19	50
			2,506.74		8.50	2,515.24	51
			870.35		289.59	1,159.94	52
			222.90			512.63	53
			3,319.11			3,319.11	54
1,886.03			13,650.08		7,001.76	21,507.18	55
1,129.11			20,097.73		20,241.67	40,339.40	56
6,253.22			12,418.70	318.00	2,600.00	76,344.29	57

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TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
56	Beacon	1874	1915	389	1.00	833.42	54.06	
57	Beaconsfield			170	.75	1,112.67	1.06	
58	Beaman	1884		535	.12	1,375.27	212.46	
59	Beaver	1909		157	1.00	1,697.50	77.25	48.75
60	Bellevue			1,662	3.00	26,809.98	1,807.36	4.75
61	Belmont	1881		1,797	1.25	28,332.06	1,697.20	21.50
62	Bennett	1856		375	.50	3,227.43	1,174.67	940.86
63	Benton	1900		246		241.62	7.34	
64	Berkley	1912		100		431.02	111.76	
65	Bernard	1807		105		888.81	409.73	
66	Bertram	1914		124	1.00	695.85	3.75	
67	Beverington	1915		71	.25	149.51		
68	Birmingham			130	1.00	3,496.92	389.50	
69	Blairburg	1900		272	.50	1,781.85	204.00	113.94
70	Blairtown	1868		531	1.00	5,800.33	10,725.37	
71	Blakesburg	1900		380	.25	1,722.69	168.66	
72	Blanchard	1879		422	.75	4,421.19	238.05	
73	Blanco	1894		317		1,192.24		
74	Blackton	1890	1891	524		2,637.50	337.30	
75	Blue Grass	1903		210	.37	1,061.51	307.35	
76	Bode	1862		513	.90	12,982.08	1,041.78	
77	Bond	1901		656	.51	1,064.89	211.55	
78	Bondurant	1890		296	1.50	3,000.15	529.96	
79	Bouton	1911		187	.50	1,272.21	194.00	
80	Boxholm	1913		206	1.00	2,581.26	306.50	
81	Boyd	1892		419	2.00	12,727.06	608.41	
82	Bradleyville	1880	1916	234	2.00	1,112.22	100.50	
83	Bradgate	1895		225	.75	1,633.40	167.18	16.50
84	Brandon	1905		343	.62	1,216.24	282.00	
85	Brayton	1899		227	3.00	601.31	194.50	
86	Breda	1883		419	1.00	3,421.34	444.00	
87	Bridgewater	1905		342	.25	374.62	451.50	
88	Brighton	1879	1908	1,017	1.00	12,988.56	4,715.06	18.75
89	Bristow	1881		238		1,168.23		
90	Britt	1881	1884	1,005	1.25	23,306.98	1,314.12	
91	Brooklyn	1869		1,576	1.00	15,432.22	836.76	
92	Bruneville	1911		120	.50	1,022.00	365.80	3.00
93	Buckeye			188	1.00	1,670.14	290.00	
94	Buck Grove	1906		91	.50	1,433.41		
95	Buffalo	1875		493	.23	1,240.29	232.22	
96	Buffalo Center	1893	1918	875	2.25	8,686.75	512.50	
97	Burt	1894	1914	636	1.00	15,378.49	801.75	
98	Busey	1869		506	.50	2,841.72	922.88	
99	Calamus	1870		309	4.00	1,121.52		
100	Callender	1894		378	1.00	3,274.61	289.35	
101	Calmar	1869		1,039	1.00	13,251.80	901.00	1,730.55
102	Calumet	1865	1919	266	.75	2,450.95	275.00	
103	Camanche	1854		610	2.50	1,167.75	365.65	
104	Cambridge	1881	1919	793	4.00	3,721.74	337.20	3.80
105	Cantril	1872		440	.50	1,756.87	62.50	7.80
106	Carbon	1903		304	2.00	306.00	151.00	
107	Carleton	1870	1869	650	.60	2,416.00	629.12	
108	Carpenter	1880		144			98.00	
109	Carsden	1882		692	.75	14,216.26	246.80	
110	Cascade	1881		1,249	1.25	10,156.97	1,169.96	2.00
111	Cass	1879		854	.85	6,706.21	341.74	
112	Castalia	1901		275	2.18	1,154.75	562.50	
113	Castana	1891		441	1.00	2,535.87	342.75	
114	Castle Hill (Waterloo S)	1917		150	.60	888.16	1,822.60	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balances April 1, 1922	Grand total for year	Number
1,004.37			887.42		278.19	1,165.61	58
			2,117.94	156.20	14.10	2,288.24	59
			1,490.87	159.92	46.19	1,696.98	60
1,737.57	2,063.32	1,447.46	4,968.03	1.45	259.10	5,229.48	61
45,968.79			76,619.15	6,086.18	3,472.40	86,127.73	62
1,821.53		1,294.56	31,077.65	856.00	9,531.88	43,156.83	63
6,997.10			11,349.00		3,168.74	14,508.74	64
			288.96		836.76		65
	3.50		542.79		306.32	909.11	66
			1,382.04		1,092.97	2,305.01	67
			612.00		10.47	622.47	68
			180.51		194.47	334.98	69
170.00			4,066.42		229.18	4,295.60	70
		20.00	2,119.79	881.78	183.81	3,185.41	71
1,340.53	3,004.50		20,870.73	266.20	471.80	21,098.82	72
	11.52		1,867.87		261.36	2,129.23	73
1,152.02			5,782.26		1,143.28	6,925.54	74
			1,362.24		1,247.06	2,610.19	75
			2,975.20	1.00	29.83	3,016.03	76
	41.80		1,400.66		946.01	2,347.28	77
5,165.71	5,611.83		94,781.40		4,485.57	99,168.97	78
			3,305.24		972.66	3,357.33	79
			7,389.91		1,341.61	8,631.52	80
	28.71		1,494.92		15.00	1,509.92	81
			2,887.76		339.37	3,227.13	82
1,274.04			14,669.51		2,511.64	17,211.15	83
			1,412.72	57.74	1,040.33	2,313.79	84
			5,048.23	3,500.00	1,375.59	9,923.82	85
3,281.15	7,000.00	183.61	11,217.08	1,401.33	5,306.33	16,124.69	86
2,435.18	400.00		1,385.81		642.52	1,928.33	87
			8,051.82		717.49	8,769.22	88
		25.00	851.12		1,222.11	2,073.23	89
1,239.38	140.86		20,086.53		6,580.71	26,117.29	90
15,315.82			16,534.05		216.97	16,751.02	91
2,564.51			27,778.61	924.10	8,175.84	36,878.55	92
3,813.74			29,086.72	1,324.53	4,129.21	35,339.46	93
	800.00		2,210.30		69.74	2,279.04	94
			1,630.14		167.87	1,798.01	95
			2,668.49		1,212.39	3,880.79	96
			4,910.32		1,781.59	6,691.91	97
			10,600.42		3,033.38	13,633.80	98
			16,077.56	396.43	1,787.68	18,261.67	99
			3,764.60		690.32	4,454.92	100
			2,131.92	131.60	68.62	2,331.83	101
			5,502.49	2,221.38	2,905.45	10,808.32	102
5,028.53			18,632.42	64.40	971.24	19,696.96	103
2,748.08			3,735.04	191.00	1,635.77	4,563.50	104
586.31			2,119.71		660.83	2,779.54	105
878.29			4,941.03	1,763.97	12.79	6,716.80	106
			1,825.87	580.00	.17	2,406.04	107
			457.00			457.00	108
6,014.41			9,650.62	134.00	7,369.77	16,493.39	109
			2,290.36		750.60	3,040.96	110
			15,589.74	15.06	2,309.47	18,404.21	111
			12,417.84	3,808.55	2,402.07	18,628.46	112
			8,680.74	2,429.77	1,844.42	12,954.93	113
			2,119.25		1,024.62	2,742.87	114
4,828.78			7,717.46		8,965.50	17,701.64	115
			2,720.79		1,000.57	3,721.36	116

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
117	Cedar Heights (R. F. D. Waterloo)	1916		341		16,502.94	2,346.75	49.00
118	Center Junction	1885		200		1,489.64	128.00	226.65
119	Center Point	1875		774	1.58	5,331.50	1,286.51	51.66
120	Central City	1889		688	.50	7,008.31	1,111.12	1,049.50
121	Charlotte	1904		463	1.00	2,908.14	1,409.22	10.00
122	Charter Oak	1891		750		12,808.43	327.00	
123	Chatworth	1909		159	.75	223.93	180.00	
124	Chelsea	1873		580	1.00	4,811.30	236.15	92.90
125	Chester	1900		225		1,008.02	242.00	
126	Chilliothe	1881		165	1.00	300.93	3.00	
127	Churdan	1884	1887	800	10.00	17,327.02	514.50	
128	Cincinnati	1875		1,301	1.75	3,294.83	669.80	
129	Clare	1892		663	.75	2,006.57	1,447.01	
130	Clarence	1866		300	.75	6,454.06	391.90	860.90
131	Clarksville	1874		1,003	1.30	5,212.12	11,567.44	
132	Clayton	1901		153	1.00	411.37	114.70	
133	Clearfield	1882		665	.70	5,842.09	223.50	20.00
134	Cleghorn	1900		245	1.00	1,990.31	280.50	
135	Clemens	1876		216	3.00	1,303.00	452.42	
136	Clermont	1875		608	1.80	6,590.99	246.00	737.00
137	Clio	1882		299	1.50	665.80	213.56	
138	Clover Hills (via Valley Junction)	1921		489	2.50	57.37		
139	Clutter	1901		359	1.00	3,414.65	579.50	
140	Coburg	1884		176	4.50	651.10	181.00	
141	Coggon	1892	1895	553		2,661.14	838.35	
142	Cola	1881		603	1.00	5,379.84	109.50	455.65
143	Colesburg	1893		256	.75	1,550.86	137.31	
144	College Springs	1871		405	1.00	1,731.21	8.00	
145	Collins	1892		670	.75	3,890.49	430.78	
146	Colo	1876		507	.75	4,077.80	137.00	
147	Columbus City	1874	1914	400		792.44	4.00	12.00
148	Columbus Junction	1874		1,000	1.50	9,878.55	766.75	11.00
149	Conesville	1878		307	4.00	1,138.15	225.70	
150	Conrad	1880		734	1.00	10,996.40	519.00	
151	Conway	1879		280	1.00	1,322.74	168.00	
152	Coon Rapids*	1882		1,328	.50			
153	Coppock	1873		110	.50	132.20	5.35	
154	Coralville*	1873		150				
155	Corringtonville	1880		1,182	1.00	6,002.00	1,136.80	
156	Corwith	1886		770	4.00	14,649.95	424.75	344.50
157	Corydon	1882	1916	1,867	1.00	22,256.28	254.55	4.00
158	Cotter	1912		140	2.00	1,637.37		
159	Coulter	1911		277	2.00	1,986.27	228.00	
160	Craig	1911		159	1.00	1,244.00	213.55	
161	Crawfordsville	1891		832		3,358.85	905.82	
162	Cromwell	1893		143	.40	648.28	21.00	
163	Crystal Lake	1898		177	.25	815.75	150.00	
164	Cumberland	1893		561	.70	5,128.98	535.50	64.99
165	Curlew	1903		173	2.50	306.19		
166	Cushing	1892		288		9,024.44	175.00	
167	Cylinder	1874		174	1.50	1,218.47	74.00	
168	Dakota City	1878		439	1.00	3,437.92	485.00	
169	Dallas	1911		700	.75	2,140.33	196.50	
170	Dallas Center	1899		894	.25	9,370.12	432.00	
171	Dana	1908		162	.40	719.83	65.00	
172	Danbury	1881		677	.90	9,220.49	502.40	

\*Failed to report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balances April 1, 1922	Grand total for year	Number
294.32	300.00		19,188.60	300.99	449.76	19,939.44	117
1,370.18			2,118.61		654.87	3,073.48	118
1,328.82			8,229.94	1,000.00	1,765.78	11,705.78	119
687.75			10,537.84		4,312.81	14,850.65	120
13,161.32			5,105.11	941.50	93.40	6,139.71	121
52.11			26,386.75	2,000.00	6,052.24	34,438.99	122
271.42			403.93		370.67	774.00	123
1,488.60			5,192.36	3.00	4,809.45	9,806.41	124
52.00			2,212.04		2,309.27	4,521.31	125
1,911.35			303.96		248.18	432.11	126
1,648.37	42.66	523.55	19,330.12	.50	6,115.88	25,446.50	127
1,911.35	16,532.20		4,045.63	1,875.00	769.41	6,601.04	128
94.00		40.40	3,453.58	2.00	771.06	4,226.63	129
664.98	8,011.00		9,020.66		3,440.15	15,360.81	130
			35,225.11	550.00	4,138.87	39,900.98	131
			4,219.90	12.25	992.57	5,224.81	132
			1,871.01		238.75	2,109.76	133
			1,755.42		606.06	2,361.48	134
			16,229.91	1.05	192.97	16,423.93	135
			879.45			879.45	136
			57.57		237.64	295.21	137
			4,208.41		3,018.80	7,227.24	138
			822.10	1,239.82	19.44	2,081.36	139
			8,475.23		3,268.50	11,743.73	140
			6,379.06	9.50	1,465.31	7,854.77	141
			1,788.17	1,232.50	58.01	3,078.68	142
			3,707.84		2,087.82	5,795.66	143
			5,137.45		1,307.86	6,445.31	144
			4,705.54		1,120.31	5,825.85	145
			945.94	190.00	139.27	1,275.21	146
			35,256.30	2,880.00	4,501.91	42,639.21	147
			2,023.86		1,318.66	3,342.51	148
			12,179.15		1,547.92	13,727.07	149
			1,400.74		1,118.30	2,519.04	150
			157.55		58.79	216.34	151
			23,084.12		3,452.15	26,536.27	152
			5,765.28	9.45	1,811.00	7,585.73	153
			64,728.76	6,508.16	12,814.39	84,051.31	154
			1,607.37		123.00	1,730.37	155
			2,214.27		208.68	2,422.95	156
			1,487.85		776.12	2,263.97	157
			5,025.42	354.25	1,043.15	6,422.82	158
			669.28		532.54	1,201.82	159
			965.75		33.80	1,000.55	160
			1,614.25		2,959.15	10,612.87	161
			428.69		777.75	1,206.44	162
			3,484.19	2,150.00	967.02	15,781.25	163
			1,292.47		1,060.40	2,352.87	164
			4,381.51	500.50	1,425.84	6,307.85	165
			2,336.81	2,292.72	6.58	4,636.15	166
			9,792.12	7,900.58	337.83	18,030.53	167
			784.83		390.14	1,174.97	168
			2,644.70	40.50	1,757.76	15,081.35	171
			649.00				172



TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
173	Danville	1901		290	.75	3,329.62	102.00	
174	Davis City	1877	1886	476	1.00	4,939.74	694.39	
175	Dawson	1906		300	.50	1,474.11	400.00	300.00
176	Dayton	1881		840	.75	24,690.99	1,823.48	
177	Deatur City	1875	1892	300	.50	1,634.80	171.00	
178	Deedham	1885		356		2,148.04	144.33	
179	Deep River	1887	1913	625	2.00	5,068.50	310.50	
180	Defiance	1880		380	.40	322.82	137.00	
181	Delaware	1915		392		522.82	18.90	
182	Delhi	1909		300	1.00	1,161.97	196.25	
183	Delmar	1870		550		3,951.45	492.60	
184	Deloit			391		3,284.82	149.50	
185	Delphos	1821		100	1.00	383.87		
186	Delta	1877		128	1.00	5,320.81	504.67	
187	Denver	1896		476	.75	3,030.11	482.00	
188	Derby			350	.25	1,734.84	82.35	
189	De Roto	1875		261		1,037.54	128.20	
190	De Witt	1858	1,849	1,560	1.50	10,009.46	1,897.30	187.84
191	Dexter	1871		133		2,776.00	790.00	
192	Dugout	1890		560	1.00	2,496.25	307.40	
193	Dickens			337		1,611.60	284.75	87.10
194	Dike	1901		452	1.00	4,782.88	435.25	
195	Dixon	1869		197		1,440.97	178.00	237.35
196	Dolliver	1900		171	1.00	1,449.00	113.55	
197	Donahue	1900		101		612.61	246.00	
198	Donnan	1922		27	1.00			
199	Donnellson	1892		456		5,156.19	1,026.07	
200	Doon	1892		600		15,451.33	331.00	192.78
201	Dougherty	1900		300	.75	1,611.54	255.80	
202	Dow City	1884	1904	572		4,746.15	624.50	
203	Dows	1892		1,145		7,948.77	1,328.90	18.50
204	Drakeeside	1865		261	.50	648.70	64.50	
205	Dumont	1866		600	1.75	5,829.56	10,731.27	
206	Dumoulin	1893		490		2,613.88	391.50	
207	Dundas	1917		300	.50	1,036.54	82.50	
208	Dunkerton	1899		390		1,442.50	304.00	
209	Dunlap	1871	1,900	1,000	1.00	12,322.52	1,394.55	
210	Durant	1867		775	.50	11,554.56	2,707.11	
211	Dyersville	1871	1912	1,991	3.00	14,962.02	2,549.15	2,032.70
212	Dysart	1881		753	.75	31,224.61	2,111.79	255.00
213	Earlham	1870		804	.75	7,352.67	614.74	
214	Earling	1892		321	1.00	1,258.14	148.00	
215	Earville	1882		619	.40	3,115.33	361.75	308.60
216	Early	1883		576	.25	7,825.70	9,064.38	
217	Edgelyville	1847	1,903	1,000	7.00	7,961.71	2,394.56	1.75
218	Eden	1883		471	1.00	2,380.00	269.75	7.70
219	Edgewood	1899		675	1.00	2,032.62	325.86	
220	Elberon	1862		320	3.00	2,084.59	165.00	
221	Elbridge	1900		235	.50	1,990.44	157.00	
222	Elgin	1892		623		6,430.48	481.50	
223	Elkader	1891	1,300	1,560	10.585	2,910.62		
224	Elkhart	1904		175		731.48	50.60	317.58
225	Elk Horn	1910		581	1.80	2,440.19	492.50	
226	Elkport	1883	1904	210	1.00	1,605.05	225.50	
227	Elliot	1880		860	.40	22,068.82	301.15	1,607.83
228	Ellioton	1894		212	.50	1,182.15	115.00	
229	Ellsworth			512	.75	3,313.52	227.42	
230	Elma	1891		874	1.25	7,776.23	796.00	

(No business transacted. Incorporated in 1922.)

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balance April 1, 1922	Grand total for year	Number
2,864.58		21.75	5,317.75	500.00	1,262.50	7,080.25	173
4.50			5,348.83	278.20	948.72	6,570.75	174
			1,834.11			1,834.11	175
10,410.08	10,504.97	.96	47,771.08		5,020.81	52,430.80	176
			1,805.80			2,540.00	177
			2,543.80			4,767.97	178
			6,083.56	54.90	2,302.07	8,440.53	179
4,780.15			4,066.50		2,698.31	7,444.81	180
		.15	541.87	2.50	49.47	584.84	181
			1,358.22		961.47	2,319.69	182
			6,371.39		2,475.09	8,846.48	183
1,001.00	786.65		3,438.17		746.34	4,178.51	184
	2.84		283.87		85.80	369.67	185
			6,825.40	172.44	22.63	6,995.56	186
5,850.56	7,000.00	89.70	17,000.37		3,648.53	20,648.90	187
			1,817.00		1,314.92	3,131.92	188
			2,701.24	600.00	331.76	3,633.00	189
			35,084.64		1,000.21	36,084.85	190
4,567.14	10,192.00		28,066.56			38,196.77	191
2,312.22			2,773.65		1,228.33	4,001.98	192
			2,392.50		1,878.14	4,270.64	193
			11,175.34		2,150.49	13,325.83	194
			2,497.80		1,728.82	4,216.62	195
			248.35		500.70	2,603.67	196
			605.80		1,478.41	1,887.53	197
		14.00					198
			5,648.06		352.28	5,000.34	199
			15,447.90	2,500.00	923.31	18,871.21	200
			1,867.80	5.20	290.43	2,163.43	201
			423.30		15,325.96	15,325.96	202
			15,102.75			15,102.75	203
			11,122.97		4,384.76	15,507.73	204
			713.30		874.16	1,587.46	205
			60,859.84	413.23	1,709.77	62,972.84	206
			3,493.07	1,598.00	11.10	5,102.17	207
			1,119.04		287.42	1,406.46	208
			1,747.19		1,550.97	3,298.16	209
			16,892.20	220.08	19,456.83	36,169.11	210
			18,860.69		1,368.72	20,229.41	211
			29,432.27		4,254.00	33,686.27	212
			49,433.51		4,061.68	53,495.19	213
			21,749.46	36.17	3,302.25	25,087.88	214
			1,800.84		624.11	2,424.95	215
			9,630.35		5,239.37	14,869.72	216
			31,140.72	2,883.77	3,608.04	37,632.53	217
			21,138.10	534.21	5,126.00	26,808.31	218
			3,179.62	600.00	1,790.35	5,570.97	219
			26,382.04		3,171.97	29,554.01	220
			2,401.30	232.67	3,244.77	5,878.74	221
			6,614.00		1,466.08	8,080.08	222
			8,004.80	1,280.21	882.00	10,166.01	223
			17,648.85		1,826.41	19,475.26	224
			4,067.70		1,094.94	5,162.64	225
			10,926.44		2,076.61	12,993.05	226
			1,278.55	1,635.91	641.42	3,555.88	227
			23,977.80	1,200.00	5,817.76	29,995.56	228
			7,882.52		266.87	8,149.39	229
2,147.52					505.17	2,652.69	230
4,291.38							231
1,090.98							232

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
221	Boz	1900		182		616.67	164.50	4.00
222	Boz	1876		475	.50	2,168.14	432.13	3.50
223	Epworth	1880		468	1.00	2,664.01	167.00	
224	Essex			747		6,852.22	602.66	
225	Every	1902		500	2.00	12,928.56	861.13	
226	Exira	1880		840		8,310.40	656.64	14,137.25
227	Exline	1904		755	1.00	1,672.41	381.30	
228	Fairbank	1891	1916	672		2,846.18	435.50	
229	Farley	1879		631		7,335.15	320.45	
230	Farmersburg	1902		220		1,664.98	246.00	
231	Farmington	1847	1880	1,085	1.50	8,884.67	1,062.91	
232	Farmingtonville	1903		358	1.00	5,953.77	125.25	
233	Farragut	1878		497	1.00	5,158.51	1,114.50	
234	Payette	1874		1,083		7,422.42	610.95	
235	Penton	1903		391	1.00	4,909.25	353.00	
236	Perruon			506		801.00	83.50	3.00
237	Pertile	1898		325		714.23	68.00	
238	Floris	1913		351	.50	587.54		
239	Floyd	1890	1915	448	1.00	674.21	207.50	300.25
240	Fonda			1,130		76,325.55	2,227.90	1.00
241	Fontanelle	1855	1890	860	4.25	4,348.00	689.25	3.55
242	Fort Atkinson	1865		315		1,215.96	108.50	
243	Postoria	1912		119	.50	1,181.17	256.38	
244	Franklin	1874		117	.50	102.83	55.50	
245	Fraser	1904		381	2.50	473.10	116.43	
246	Fredericksburg	1894		634	1.00	3,823.60	501.80	114.00
247	Frederika	1896		210		291.62	55.06	
248	Fredonia	1922						
249	Fremont	1882		545	1.00	4,433.09	1,315.13	
250	Galt	1913		134	.50	826.95	739.50	3.00
251	Galva	1880	1897	530	1.00	8,727.26	523.50	
252	Garber	1904		180		987.02	156.00	
253	Garden Grove	1879		694	.69	4,930.35	134.60	
254	Garnaville	1907		314	.80	3,135.76	674.81	429.68
255	Garner	1881		1,310	.75	81,618.31	974.85	
256	Garrison	1883		437	.50	948.26	253.75	
257	Garwin	1880		567	4.50	10,356.82	304.73	
258	Geneva	1903		219		2,007.46	125.65	
259	George	1880		788	2.50	8,650.40	1,016.62	
260	Gilbert	1904		234	1.00	2,134.25	27.00	6.30
261	Gilbertville	1917		225		828.73	372.12	
262	Gilman			490		5,001.00	5,949.25	
263	Gilmore City	1887	1906	935	1.19	25,110.33	777.77	
264	Gladbrook	1901		961	1.25	9,704.65	565.67	1,849.80
265	Gidden	1873		844	1.00	8,438.79	581.92	
266	Goldfield	1885		749		6,276.67	288.00	6.00
267	Goodell	1883		236		1,486.31	214.75	10.00
268	Gooselake	1908		97	.25	9,829.61	808.95	
269	Gowrie	1881		954	4.00	2,786.92	426.80	
270	Grattinger	1894		900	10.00	1,876.16	406.35	
271	Gratton	1896		233			144.30	
272	Grat	1912		82	1.50		144.30	
273	Grand Junction	1884	1903	1,010		8,679.19	673.36	19.61
274	Grand Mount	1900		1,000	1.00	5,005.06	145.00	999.10
275	Grand River	1900		495		1,220.97	191.02	
276	Grandview	1901		375	.50	2,000.95	52.50	
277	Granger	1905		234	.50	1,348.79	384.50	
278	Grant	1912		358	1.75	772.64	222.50	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balance April 1, 1922	Grand total for year	Number
		34.13	819.30		629.52	1,448.83	231
317.31		27.12	2,603.77		2,442.28	5,046.05	232
1,111.18			3,567.41	706.25	1,012.50	5,286.24	233
6,111.63	100.00		8,596.06		4,175.94	12,742.00	234
1,672.00	19,811.51		20,011.32		4,333.75	24,345.07	235
60.00			35,588.37	15.00	6,874.84	42,478.21	236
6,016.34			2,114.99		357.56	3,066.39	237
1,015.95	8,106.30		10,005.02	451.81	374.66	10,801.48	238
			16,807.83		805.66	17,763.51	239
11,444.20			1,910.98		428.24	2,339.22	240
4,382.72			22,290.88		454.71	22,745.59	241
484.85			8,461.32		655.49	9,417.31	242
2,131.21			6,757.80		3,178.08	8,935.94	243
5,618.71		13.00	10,177.63	1,452.36	3,506.29	15,196.18	244
558.65			10,949.96	3,276.99	80.21	14,298.10	245
			1,476.15		41.93	1,518.08	246
			782.21		29.24	811.46	247
			10.80		75.80	671.14	248
	1,462.10		2,604.14		516.67	3,150.81	249
19,227.49	43.38		98,025.32	1,462.19	42,886.24	142,373.75	250
9,285.18	156.28		368.31	36.50	12,439.98	26,058.74	251
			1,414.46			1,414.46	252
			1,437.55	235.00	4,115.56	5,778.11	253
			154.32		62.49	220.82	254
			589.50	72.02	107.97	709.58	255
7,406.36			11,844.85		7,600.81	19,445.66	256
			317.58		639.91	987.49	257
							258
			5,751.82	807.92	10.56	6,559.60	259
			1,500.45	450.00	607.44	2,026.89	260
6,871.91		300.00	16,512.67		8,784.58	25,597.20	261
			1,146.92		.97	2,590.44	262
51.50			5,545.46		1,373.28	6,918.74	263
			3,810.57		139.60	3,950.17	264
2,949.50	365.68		85,809.57	1,188.36	11,012.53	96,108.38	265
			1,202.01		2,265.63	3,467.64	266
705.78			11,407.25		4,846.00	16,343.25	267
1,235.60	105.00		2,145.31	353.25	670.63	3,169.19	268
808.53			11,007.62		720.83	11,747.45	269
			2,976.41	1,443.43	39.40	4,457.54	270
			1,300.85	500.00	94.69	1,905.54	271
2,874.50			13,854.70		3,528.90	17,683.60	272
6,002.30	5,000.00		33,800.49	635.50	1,961.96	36,428.25	273
2,326.88			14,477.00		10,801.75	25,368.75	274
27,788.04		33.59	36,842.35	3,619.76	4,299.42	44,161.33	275
484.28		5.68	7,008.73		7,305.52	14,406.67	276
			1,711.96	541.62	.68	2,253.66	277
			767.16		1,485.12	2,252.30	278
2,132.26		1,602.32	14,453.07	1,605.69	9,702.76	25,811.52	279
259.16	500.00		3,972.88			3,972.88	280
1,924.57			2,807.08		4,561.67	8,392.85	281
			144.30			144.30	282
869.61	17.28		10,253.08		2,174.52	12,477.60	283
735.07			6,914.83	13,723.12	1,481.67	22,119.02	284
			1,412.59		414.18	1,826.77	285
			2,084.45	3,600.00	629.83	5,714.28	286
2,797.68	8,106.40	830.95	13,476.42	500.00	10,634.75	24,611.71	287
			955.14	185.80	230.74	1,411.08	288

\*No business transacted. Incorporated in 1922.



TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
289	Grant City	1805	-----	165	1.00	115.88	59.00	-----
290	Granville	1801	-----	358	.50	9,190.06	242.50	-----
291	Gravity	1882	-----	548	-----	2,006.99	219.25	-----
292	Gray	1804	-----	192	1.00	507.23	385.25	-----
293	Greely	1802	-----	122	.50	3,815.54	197.62	3.00
294	Greene	1879	-----	1,579	-----	10,235.17	109.15	-----
295	Greenfield	1876	-----	1,678	1.50	15,432.45	1,658.25	-----
296	Green Island	1904	-----	132	.50	832.54	97.00	-----
297	Greenville	1916	-----	167	-----	1,559.57	71.25	-----
298	Grimes	1804	-----	469	1.00	2,398.43	72.00	-----
299	Griswold	1880	-----	1,205	1.00	12,846.59	891.53	-----
300	Grundy Center	1877	-----	1,749	1.00	29,826.62	921.20	-----
301	Gruver	1913	-----	118	.30	1,123.19	125.60	-----
302	Gurnsey	1906	-----	309	1.00	619.12	171.50	-----
303	Guthrie Center	1880	-----	1,727	.75	30,424.36	889.70	15.50
304	Guttenberg	1877	-----	1,889	-----	7,578.11	2,185.98	1,427.72
305	Haibor	1902	-----	186	.30	1,000.55	39.05	-----
306	Hamilton	1900	-----	485	.75	676.09	124.50	5.75
307	Hancock	1801	-----	276	1.00	1,710.76	145.00	-----
308	Hanlontown	1901	-----	200	1.00	808.05	113.00	80.75
309	Haskell	1919	-----	150	1.50	947.05	55.40	-----
310	Harcourt	1806	-----	302	-----	2,397.62	122.00	-----
311	Hardy	1915	-----	149	1.10	735.98	664.50	-----
312	Harper	-----	-----	247	-----	693.83	120.00	-----
313	Harpers Ferry	1901	-----	327	2.00	1,355.67	182.00	-----
314	Harris	1903	-----	417	4.00	12,487.77	278.50	-----
315	Hartford	1913	-----	218	1.00	1,573.88	7.88	28.83
316	Hartley	1888	-----	1,306	1.00	71,432.56	2,456.89	701.57
317	Hartwick	1912	-----	107	1.00	561.93	78.33	-----
318	Harvey	1903	-----	480	-----	1,523.42	70.00	1,144.48
319	Hastings	1877	-----	424	-----	816.75	236.45	-----
320	Havlock	1892	-----	331	.50	2,468.82	222.00	-----
321	Hawkeye	1805	-----	635	.50	5,732.23	191.61	-----
322	Hayesville	1916	-----	124	-----	914.17	6.50	-----
323	Hazleton	1803	-----	515	1.00	1,943.27	165.48	-----
324	Helrick	1881	-----	626	1.25	17,342.71	285.50	-----
325	Henderson	1803	-----	234	-----	1,010.80	249.25	-----
326	Hepburn	1883	-----	120	.50	323.37	62.22	-----
327	Hills	1906	-----	231	.50	633.77	187.00	-----
328	Hillsboro	1916	-----	350	.50	674.96	1,011.88	-----
329	Hinton	1907	-----	765	-----	2,705.00	227.50	-----
330	Holland	1807	-----	263	1.00	1,091.50	7.00	-----
331	Holstein	1882	-----	1,400	1.10	22,129.45	1,112.00	53.00
332	Holy Cross	1808	-----	140	-----	130.00	113.61	-----
333	Hopewille	1806	-----	108	.12	126.50	-----	-----
334	Hopkinton	1870	-----	765	-----	4,930.05	309.00	-----
335	Hornick	1840	1915	399	-----	4,195.30	300.00	-----
336	Hospers	1830	-----	600	-----	8,482.86	321.00	-----
337	Hubbard	1881	-----	622	1.25	5,546.09	388.00	-----
338	Hudson	1803	-----	408	1.00	9,827.29	416.30	2.68
339	Hull	1886	-----	794	.75	8,999.89	1,392.79	2.00
340	Huneston	1881	1917	1,214	1.25	20,392.13	265.85	303.00
341	Hurstville	1876	-----	176	1.50	206.10	-----	-----
342	Huxley	1903	-----	366	2.50	4,963.51	15.00	-----
343	Imogene	1881	-----	300	1.00	1,030.74	235.00	-----
344	Inwood	1883	-----	746	1.00	16,009.51	291.00	673.15
345	Ionia	1801	-----	280	.75	864.90	282.90	-----
346	Ireton	1800	-----	730	1.00	4,317.31	738.50	-----

\*Failed to Report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balances April 1, 1922	Grand total for year	Number
46.15			174.88		7.20	182.08	280
			9,484.71	319.05	624.42	10,429.08	280
50.00	13,500.00		2,315.24	14.50	1,226.08	3,555.82	291
	21.61		13,232.48	442.32	185.40	13,860.20	291
3,315.36		1,479.16	5,537.77		1,354.46	4,862.23	292
30,246.00			15,948.82	2.15	2,010.21	18,861.18	294
			46,736.70		16,486.34	63,223.00	295
		11.28	940.83		500.14	1,440.96	296
			3,222.23	626.82	969.17	4,818.22	297
4,665.74			7,076.17		1,011.15	8,117.33	298
2,709.61		57.32	16,506.27	5,616.72	5,535.43	27,667.43	299
4,157.58	3,280.00		28,885.41	2,000.00	20,631.19	51,306.71	300
			1,745.45		1,667.55	2,914.34	301
			790.62	1,088.49		1,879.61	302
6,601.61	13,211.32		40,142.49	5.15	8,925.77	49,123.41	303
19,375.75			3,067.51	118.95	2,502.08	32,085.54	304
2,400.21			3,060.19		1,863.41	5,523.80	305
82.50			808.75		161.44	1,060.19	306
			1,855.75		876.05	2,731.81	307
118.02	8,073.67		9,285.29		1,439.00	10,724.29	308
			692.45		860.08	1,552.53	309
2,374.22			4,803.74		587.56	5,361.36	310
1,410.06	500.00		3,301.85		56.10	3,357.63	311
			2,567.25		597.82	1,261.66	312
1,109.60			10,687.92		315.58	2,882.88	313
3,921.05			2,096.47		322.92	17,010.54	314
	13.71	466.20	2,096.47	75.74	538.86	2,714.07	315
25,154.00	8,719.92	8,391.61	116,646.56	4,399.68	10,631.14	131,487.31	316
			639.36		277.53	867.79	317
76.63			1,650.05			1,650.05	318
		813.97	3,030.75		13.92	3,044.67	319
8,189.80	3		12,325.71		1,541.47	13,897.18	320
848.24			6,392.08	1,884.35	3,529.23	11,865.66	321
			920.67		74.73	995.40	322
			2,138.75		36.98	2,175.63	323
	600.00		20,117.49			20,117.49	324
		2.13	1,200.03		247.22	1,507.25	325
			387.71		586.76	970.47	326
			820.77		2,140.54	2,961.31	327
			1,699.84		637.68	2,367.52	328
439.50		54.42	3,426.42		2,636.05	6,066.07	329
			1,138.50	1,346.00		2,486.40	330
7,991.13	2,583.17		24,308.79		30,642.13	64,910.92	331
126.50			34.61		281.49	776.00	332
			5,983.64	2.00	5,249.87	9,236.51	333
3,308.70			7,954.03		1,475.27	9,429.27	333
655.00	9,350.70		18,818.18		49.00	18,867.37	334
1,169.67			7,221.00	3.75	5,967.83	18,192.67	335
4,374.71		449.90	15,079.96		5,044.31	21,015.27	336
1,966.05			11,731.63		5,616.23	17,347.86	337
3,369.94		142.13	30,802.05		8,000.29	38,362.34	340
			318.10		634.36	862.46	341
158.00			5,391.81		292.28	5,683.95	342
3,184.66		132.60	2,186.74		466.24	2,651.08	343
			30,800.38	6,367.53	220.57	27,478.46	344
			1,247.80		443.48	1,691.28	345
592.46			5,648.27	2,888.65	1,000.46	9,627.38	346

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns		Date of Incorporation	Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
	First	Last						
347	Irwin	1892	340	2.20	1,290.02	172.75		
348	Jackson Junction	1897	141	5.00	693.94	12.00		
349	Jamaica	1901	365	.37	1,355.10	210.00		
350	Janesville	1895	261	.75	1,042.38	57.00		
351	Jessup	1879	774	1.50	6,074.96	442.50		
352	Jewell Junction	1883	1,600	4.00	5,140.19	1,200.96		
353	Jolly	1913	332	1.00	1,819.50	140.35	\$21.34	
354	Jolley	1896	300	1.00	1,286.61	188.65		
355	Kalona	1890	622	.75	4,938.14	277.00		
356	Kanrar	1896	256	1.25	2,902.02	64.00	1.25	
357	Kanawha	1902	659		13,544.31	771.17	71.35	
358	Kelkerton	1896	181		2,900.58	161.55		
359	Kelley	1900	125	1.50	2,351.52	88.00		
360	Kellogg	1873	603	.25	5,139.91	539.65		
361	Kennett	1894	336	.25	1,437.36	117.80		
362	Kent	1908	180	.50	2,044.48	53.00		
363	Kennwood Park	1886	463	.75	28,754.61	284.89	494.07	
364	Keweenaw	1900	609	1.25	7,000.29	475.00		
365	Keota	1873	1,022	1.00	11,395.65	2,746.65	39.06	
366	Kewick	1912	354	4.00	1,591.00	237.00		
367	Keystone	1894	558	.60	5,228.52	426.00		
368	Kimballton	1908	385	1.00	4,938.47	267.00		
369	Kingsley	1884	1,052	1.50	9,145.00	763.62		
370	Kinross	1898	142		578.76	51.75		
371	Kirkman	1892	206	.25	1,319.56	162.00		
372	Kirkville	1882	282	1.00	401.14	91.30		
373	Kiron	1900	309	.22	1,734.14	195.40		
374	Klemme	1900	504	1.00	19,134.16	392.14	1,004.38	
375	Kluertun	1901	175	1.00	1,081.21	89.00		
376	Knott	1893	185	1.00	179.85	19.00		
377	Knott	1890	502	.30	3,125.91	216.00		
378	Lacoda	1879	320	.50	3,203.64	126.00		
379	Lakota	1918	472		4,172.27	662.49		
380	Lake Mills	1880	1,229	3.75	23,347.72	4,621.31		
381	Lake Park	1892	900	1.50	15,787.00	871.14		
382	Lake View	1887 1912	838	1.80	9,933.15	7,961.80	11.50	
383	Lamoni	1885	1,746	3.00	14,805.57	1,491.38	2.45	
384	Lamont	1892	565		3,681.42	249.50		
385	Lamotte	1873	327	1.00	8,854.49	116.00		
386	Lansboro	1923	282		2,947.68	107.75		
387	Lansing	1873	1,065	3.00	8,349.50	2,312.56	14.75	
388	LaPorte City	1871 1897	1,443		9,949.32	2,767.47		
389	Larchwood	1892	459	1.00	3,741.97	1,006.03		
390	Larabee	1896	107	1.00	1,438.19	106.00		
391	Lattimer	1911	578	6.00	2,159.34	345.56		
392	Lattners (Via Epworth R. P. D. No. 14)*	1912	37					
393	Laurel	1903	209	1.00	1,312.00	171.15		
394	Laurens	1890	916	.50	21,799.07	618.82		
395	Lawler	1871	632	1.30	2,088.06	417.00		
396	Lawton		243		2,779.49	244.00	150.00	
397	LeClaire*		724					
398	Leeward	1895	238	1.00	2,167.46	201.95		
399	LeGrand	1891 1911	320	1.00	1,434.00	50.00		
400	Lehigh	1885	1,199	4.00	5,351.47	862.15		
401	Leighton	1900	130	1.00	64.50			
402	Lehigh	1895	182		965.22	241.00		
403	Lenox	1875	1,400		14,919.13	829.07		

\*Failed to report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balances April 1, 1922	Grand total for year	Number
4,080.00			5,544.27	5.00	2,375.25	7,924.52	347
			705.94		74.94	780.88	348
	695.00		2,309.10		5,813.11	7,673.21	349
	100.00		1,199.38		45.33	1,244.71	350
1,218.00			7,736.36		2,355.10	10,080.46	351
573.73		4,148.13	15,453.61	1,973.92	1,708.94	19,135.87	352
			2,487.19	1,000.00	329.87	3,817.06	353
2,424.57	29.58		3,929.41		1,258.63	5,188.63	354
236.50			5,519.64	27.83	2,692.00	5,538.47	355
592.50			3,559.77		6,251.77	6,251.77	356
7,972.38			22,359.21	283.37	4,869.10	27,512.68	357
			3,062.13		5,908.19	5,908.19	358
2,152.61	13.88		6,855.51		1,963.27	8,048.78	359
725.87			1,600.16		538.95	2,139.11	360
45.00			2,097.48		3,082.29	2,097.48	361
			15,774.73	2,185.77	3,226.12	22,226.12	362
			15,709.08		1,603.07	17,467.80	363
			15,709.08		1,603.07	17,467.80	364
			15,709.08		1,603.07	17,467.80	365
			15,709.08		1,603.07	17,467.80	366
			15,709.08		1,603.07	17,467.80	367
			15,709.08		1,603.07	17,467.80	368
			15,709.08		1,603.07	17,467.80	369
			15,709.08		1,603.07	17,467.80	370
			15,709.08		1,603.07	17,467.80	371
			15,709.08		1,603.07	17,467.80	372
			15,709.08		1,603.07	17,467.80	373
			15,709.08		1,603.07	17,467.80	374
			15,709.08		1,603.07	17,467.80	375
			15,709.08		1,603.07	17,467.80	376
			15,709.08		1,603.07	17,467.80	377
			15,709.08		1,603.07	17,467.80	378
			15,709.08		1,603.07	17,467.80	379
			15,709.08		1,603.07	17,467.80	380
			15,709.08		1,603.07	17,467.80	381
			15,709.08		1,603.07	17,467.80	382
			15,709.08		1,603.07	17,467.80	383
			15,709.08		1,603.07	17,467.80	384
			15,709.08		1,603.07	17,467.80	385
			15,709.08		1,603.07	17,467.80	386
			15,709.08		1,603.07	17,467.80	387
			15,709.08		1,603.07	17,467.80	388
			15,709.08		1,603.07	17,467.80	389
			15,709.08		1,603.07	17,467.80	390
			15,709.08		1,603.07	17,467.80	391
			15,709.08		1,603.07	17,467.80	392
			15,709.08		1,603.07	17,467.80	393
			15,709.08		1,603.07	17,467.80	394
			15,709.08		1,603.07	17,467.80	395
			15,709.08		1,603.07	17,467.80	396
			15,709.08		1,603.07	17,467.80	397
			15,709.08		1,603.07	17,467.80	398
			15,709.08		1,603.07	17,467.80	399
			15,709.08		1,603.07	17,467.80	400
			15,709.08		1,603.07	17,467.80	401
			15,709.08		1,603.07	17,467.80	402
			15,709.08		1,603.07	17,467.80	403
			15,709.08		1,603.07	17,467.80	404
			15,709.08		1,603.07	17,467.80	405
			15,709.08		1,603.07	17,467.80	406
			15,709.08		1,603.07	17,467.80	407
			15,709.08		1,603.07	17,467.80	408
			15,709.08		1,603.07	17,467.80	409
			15,709.08		1,603.07	17,467.80	410
			15,709.08		1,603.07	17,467.80	411
			15,709.08		1,603.07	17,467.80	412
			15,709.08		1,603.07	17,467.80	413
			15,709.08		1,603.07	17,467.80	414
			15,709.08		1,603.07	17,467.80	415
			15,709.08		1,603.07	17,467.80	416
			15,709.08		1,603.07	17,467.80	417
			15,709.08		1,603.07	17,467.80	418
			15,709.08		1,603.07	17,467.80	419
			15,709.08		1,603.07	17,467.80	420
			15,709.08		1,603.07	17,467.80	421
			15,709.08		1,603.07	17,467.80	422
			15,709.08		1,603.07	17,467.80	423
			15,709.08		1,603.07	17,467.80	424
			15,709.08		1,603.07	17,467.80	425
			15,709.08		1,603.07	17,467.80	426
			15,709.08		1,603.07	17,467.80	427
			15,709.08		1,603.07	17,467.80	428
			15,709.08		1,603.07	17,467.80	429
			15,709.08		1,603.07	17,467.80	430
			15,709.08		1,603.07	17,467.80	431
			15,709.08		1,603.07	17,467.80	432
			15,709.08		1,603.07	17,467.80	433
			15,709.08		1,603.07	17,467.80	434
			15,709.08		1,603.07	17,467.80	435
			15,709.08		1,603.07	17,467.80	436
			15,709.08		1,603.07	17,467.80	437
			15,709.08		1,603.07	17,467.80	438
			15,709.08		1,603.07	17,467.80	439
			15,709.08		1,603.07	17,467.80	440
			15,709.08		1,603.07	17,467.80	441
			15,709.08		1,603.07	17,467.80	442
			15,709.08		1,603.07	17,467.80	443
			15,709.08		1,603.07	17,467.80	444
			15,709.08		1,603.07	17,467.80	445
			15,709.08		1,603.07	17,467.80	446
			15,709.08		1,603.07	17,467.80	447
			15,709.08		1,603.07	17,467.80	448



TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
404	LeRoy	1904		174	.25	755.94	7.85	
405	Lester	1863		772	2.00	3,562.12	262.00	
406	Lettsville	1871		428	1.00	2,484.50	74.50	
407	Leola	1874	1881	607	.60	5,745.33	242.57	
408	Libertyville	1916		321	.40	844.56	164.00	
409	Lidklevale	1905	1900	182	3.00	2,829.23	127.00	
410	Line Springs	1876		505	.75	3,177.45	456.75	
411	Lincoln	1913		143	.75	2,634.44	243.00	
412	Linden	1869		287	1.00	1,613.74	3,885.25	
413	Lineville	1871		707	1.50	4,337.12	235.25	
414	Linn Grove	1915		400		5,063.71	123.50	
415	Lisbon	1875		824	1.00	9,850.00	1,794.64	43.25
416	Liscomb	1874		400	1.00	1,850.10	251.76	114.76
417	Littleport	1867		300		717.64	188.00	
418	Little Rock	1804		635	1.00	7,282.00	475.60	382.75
419	Little Sioux	1863		436	.37	621.41	155.00	
420	Livermore	1868		690	.75	18,673.14	1,066.20	11.25
421	Lockridge	1876		230	.50	1,235.49	96.00	
422	Logan	1876	1,637	66,521.00		6,219.72	2,345.08	
423	Lohrville	1868		723	2.00	12,066.38	2,345.08	
424	Lone Rock	1919		193	1.00	1,399.40	17.75	
425	Lone Tree	1862		675	.75	4,904.50	879.56	
426	Long Grove	1913		163	1.25	960.32	90.00	
427	Lorimer	1880		678	3.50	4,497.19	415.40	
428	Lost Nation	1903		537	1.50	6,861.12	10,081.48	
429	Lovilia	1900		958	1.00	4,223.94	2,342.00	
430	Lowden	1865		605	2.40	3,825.00	1,349.40	132.75
431	Low Moor	1869		277		1,028.68	179.00	
432	Luzana	1911		381	1.00	1,044.04	117.10	
433	Lucas	1886		614	1.00	1,088.59	738.00	
434	Luther	1903		145	.75	1,377.45	19.16	
435	Lu Verne	1887		610		4,188.60	741.00	
436	Luxemburg	1912		93		335.23	65.00	
437	Lyons	1866		180	1.00	1,279.22	128.00	
438	Lynneville	1875		461	.75	2,027.27	181.00	
439	Lytt	1911		273		5,480.00	338.00	
440	Macedonia	1862		352	2.00	3,233.96	328.00	.60
441	Macksburg	1876		228	2.00	1,043.95	24.00	
442	Madrid	1868		1,783	1.25	26,125.53	660.10	
443	Magnolia	1868		290	.50	1,975.64	207.45	
444	Maileom	1872		413	1.00	4,065.91	360.35	7.50
445	Malhard	1805		431		3,405.25	312.20	
446	Malvern	1902		121	.50	208.52	50.00	
447	Manly	1872		135		10,233.30	1,443.45	
448	Manilla	1887		1,112	1.00	32,684.82	1,163.60	85.00
449	Manly	1868		1,476	1.25	5,547.32	1,515.20	
450	Manning	1880		1,893	1.00	14,856.28	3,233.45	
451	Manoson	1877		1,400	3.00	125,090.06	1,029.15	
452	Mapleton	1873		1,367	1.50	64,873.72	1,259.45	
453	Marathon	1862		289	1.00	2,468.76	785.45	
454	Marble Rock	1881		432	1.00	5,780.25	1,403.22	
455	Mareus	1882	1890	1,091	1.50	20,803.71	1,403.22	
456	Martelle	1892		234	1.00	1,516.43	104.50	
457	Martinsburg	1887		223	1.00	3,022.37	579.80	
458	Martinsdale	1887		278	.37	1,166.01	184.00	
459	Marysville	1920		100	.40	512.40	72.00	
461	Marysville	1875		234	.75	304.36	5.00	

\*Failed to report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balance April 1, 1922	Grand total for year	Number
3,502.54	58.54		7,485.20	232.56	1.20	1,017.56	404
2,081.80	171.70		7,485.20		1,004.00	9,089.20	405
1,229.46	2,416.40		3,629.00	229.00	427.94	4,286.94	406
243.50	15.00		8,241.43		2,614.03	10,855.46	407
2,519.44			3,434.96		979.53	4,250.89	408
3,865.52			4,965.69		1,717.00	6,702.69	409
111.50			3,871.21		865.21	4,766.42	410
942.45			3,136.84		111.21	3,248.05	411
2,501.30			7,071.43		1,286.25	8,357.68	412
			8,337.80		391.48	8,729.27	413
			6,328.71	465.00	2,481.86	8,215.57	414
			12,630.31	4,075.56	673.32	17,379.19	415
			4,488.01	24.00	1,946.00	6,458.10	416
			905.64	352.40	60.27	1,318.31	417
9,333.44			17,473.79		24,060.04	41,533.83	418
478.40			33,572.96	200.00	8,311.36	42,084.32	419
7,104.43	6,687.94		1,321.40		171.50	1,492.90	420
4,231.54			76,009.35		11,490.77	88,499.12	421
800.01	7,500.00	6,782.29	30,321.76	61.10	3,175.00	33,623.86	422
2,068.04			2,061.19	6.75	6,135.43	12,773.36	423
1,150.50	67.46		6,763.71		2,477.92	9,241.63	424
			2,312.28		1,000.50	3,312.78	425
			4,942.59		327.05	5,271.65	426
1,060.15	28,532.70		46,596.45	1,485.23	183.31	48,385.10	427
			6,565.94		103.63	6,669.57	428
821.75			6,325.90		5,080.50	11,418.40	429
2,175.98	622.40		4,006.06	1,000.00	465.46	5,471.02	430
			1,191.14		400.25	1,591.39	431
			2,476.59	8.35	133.49	2,618.34	432
367.67	107.08		1,755.28		227.56	2,332.28	433
9,248.49			14,384.07	181.55	4,324.51	18,790.13	434
			400.23		300.33	700.56	435
			1,417.22		1,130.93	2,548.15	436
			2,809.27		424.67	3,233.94	437
			6,334.08	1,321.46		7,655.54	438
			9,354.06		481.49	9,835.55	439
			1,077.05		339.89	1,416.94	440
764.15	5,027.33		28,388.95	11,500.73	2,712.35	42,602.03	441
1,093.82			1,283.09		667.39	1,950.20	442
			5,168.85		1,312.00	6,480.85	443
395.74			4,083.19		788.17	5,476.54	444
			358.52	605.18	140.16	308.68	445
			13,064.55		105.17	13,169.72	446
			97,806.97	2,616.41	6,151.84	104,575.22	447
			10,065.86	2,063.80	284.54	12,375.20	448
			45,738.97		15,023.96	60,762.93	449
			138,042.91	7,514.77	8,538.14	152,095.82	450
			73,350.22	6,029.42	2,326.67	81,706.31	451
			13,295.36		2,114.22	15,379.58	452
			10,540.67	202.00	3,504.17	14,496.84	453
			25,112.00	1.30	3,734.61	30,847.61	454
			15,110.48	1,860.20	1,690.23	18,660.91	455
			5,918.67	100.00	839.14	6,957.81	456
			1,380.01	136.45		1,516.46	457
			901.36		313.00	1,214.36	458
			4,584.49		41.00	4,625.49	459
			309.52		67.31	376.83	460

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
462	Masonville	1901	1913	250		832.00	\$0.00	
463	Massena	1887		300	1.00	3,326.66	182.00	
464	Matlock	1897		94	.75	720.22	118.29	
465	Maurice	1891		229	.75	1,498.29	177.50	
466	Maxwell	1882		811	.75	5,941.65	707.70	
467	Maynard	1887		367	1.00	3,032.14	250.00	138.00
468	Mayville (Walcott P.O.)	1906		85		202.61	213.00	
469	McCallsburg	1920	1921	261	1.00	3,481.12	508.95	
470	McCausland	1900		110	.25	384.72	207.50	
471	McClelland	1903		142	.15	901.91	19.00	
472	McGregor	1860		1,289		11,542.58	1,008.00	4.50
473	McIntire	1894	1922	514	1.00	3,080.51	459.60	
474	Mechanicville	1867		812		6,000.22	725.02	
475	Melbourne	1875		780	1.00	5,602.63	1,427.04	60.00
476	Melbourne	1886		481	1.00	2,748.00	379.27	
477	Melcher	1912		1,582		5,336.64	444.19	
478	Melrose	1882		450	1.00	2,330.00	317.50	
479	Melvin	1901		100	.25	3,209.94	265.00	
480	Menlo	1882		470	.41	2,774.37	207.75	
481	Meriden	1874		218		1,753.42	217.00	
482	Merrill	1864		633	.70	6,128.40	10,066.16	
483	Mervin	1863		282	1.50	1,339.02	183.00	
484	Meyer	1901		50	18.00	1,212.80	217.00	
485	Middletown	1883		112	.25	916.15	63.00	28.00
486	Miles	1868		333	1.00	3,102.99	752.08	1.75
487	Millford	1862		908	1.00	18,021.38	2,001.51	
488	Millersburg	1911		210	1.00	754.43	306.00	
489	Millerton	1916		150	.50	683.00	2.73	
490	Milo	1880		540	2.00	5,853.31	238.00	
491	Milton	1863		843	2.00	3,305.31	375.00	
492	Minburn	1862		418	.50	5,645.37	127.00	
493	Minden	1860		381	.50	3,390.23	400.00	
494	Mingo	1863		240	2.80	1,564.87	3,829.00	
495	Mitchell	1863		195	2.50	375.90	136.00	
496	Mitchellville	1875		722		8,712.23	165.00	494.10
497	Modale	1872		381	1.00	1,181.07	304.42	
498	Montclair	1881		908		2,212.29	259.00	
499	Moneta	1917		127	.50	1,088.86	100.00	
500	Monmouth	1894		200	.75	1,150.19	168.01	
501	Monroa	1867		1,040	1.00	22,820.29	2,381.38	
502	Monroe	1870		830		12,926.09	1,401.85	
503	Montezuma	1868		1,273	2.00	15,801.33	1,446.57	
504	Monticello	1870		429		4,662.77	469.50	
505	Montrose			540	1.00	2,002.66	209.00	
506	Moorhead			381		4,770.34	457.00	
507	Moorland	1902		181	1.50	1,271.00	189.00	
508	Moravia	1860		807	1.75	3,738.23	469.50	
509	Morning Sun	1880		751	1.00	8,431.36	173.00	
510	Morrison	1884		397	.25	1,080.37	131.00	
511	Moulton	1900		1,387	1.00	4,313.32	12,357.70	154.42
512	Mt. Auburn	1906		240	.50	1,452.25	92.00	
513	Mt. Airy	1863		1,738		16,180.38	568.00	
514	Mt. Sterling	1907		179	1.00	327.92	46.50	
515	Mt. Union	1904		225		1,245.48	36.25	
516	Mt. Vernon	1860	1863	1,406		13,680.86	714.00	
517	Mobile	1868		878	1.00	10,307.40	9,219.83	
518	Murray	1880		847	1.00	3,819.00	36.25	21.00
519	Nashua	1860		1,317	4.00	12,455.06	625.20	492.29
520	Nemaha	1913		106	.14	970.32	4.00	

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balances April 1, 1922	Grand total for year	Number
883.03			883.03			883.03	462
4,308.68	800.00		5,108.68	938.04	5,244.72	5,244.72	463
1,746.21			1,746.21	132.42	2,087.57	2,087.57	464
1,675.79			1,675.79	203.84	2,015.52	2,015.52	465
7,029.63			7,029.63	305.41	10,109.63	10,109.63	466
4,335.44	32.99		4,368.43	1,342.98	4,450.29	10,128.62	467
475.66			475.66		229.25	704.91	468
3,085.08			3,085.08	1.00	1,400.73	5,386.81	469
644.82			644.82		1,138.53	1,783.35	470
911.91			911.91		973.66	1,885.57	471
16,300.46	283.79		16,584.25	1,207.29	9,912.21	27,500.96	472
3,531.11			3,531.11	42.59	74.63	3,606.74	473
8,317.04	20.52		8,337.56		1,447.00	9,800.88	474
8,532.00			8,532.00	1,760.57	1,001.10	12,433.76	475
3,118.27			3,118.27	3,651.12	152.55	6,921.94	476
5,802.54	21.80		5,824.34	2,089.06	984.49	9,776.69	477
2,707.50			2,707.50		607.20	3,304.70	478
15,670.83	8,106.00		23,776.83	1.15	419.41	15,901.39	479
3,353.91	51.79		3,405.70		2,549.90	5,955.61	480
1,070.42			1,070.42		689.68	3,000.10	481
31,615.36			31,615.36		6,250.23	37,865.60	482
2,300.92	37.50		2,338.42	426.60	1,738.50	4,503.02	483
1,429.89			1,429.89		4.43	1,434.32	484
1,011.38	4.17		1,015.55		96.21	1,107.50	485
5,091.16	68.79		5,159.95		2,341.10	7,501.05	486
24,907.72			24,907.72	762.60	9,338.42	35,008.74	487
900.43			900.43		76.56	1,006.99	488
965.78			965.78	280.00	1,065.48	1,132.22	489
47,778.50	33,767.00		81,545.50		48,230.15	130,000.00	490
3,771.51			3,771.51	196.65	234.71	4,202.87	491
9,553.00			9,553.00	180.61	888.25	10,506.86	492
4,317.97			4,317.97		2,151.56	6,469.53	493
9,487.23			9,487.23		616.11	10,097.34	494
1,907.34			1,907.34		1,067.63	2,974.97	495
18,879.72			18,879.72	1.81	7,150.22	21,031.76	496
16,506.48			16,506.48	743.44		17,249.92	497
2,792.29			2,792.29	170.00	1,362.03	4,324.32	498
1,183.86			1,183.86		121.11	1,304.97	499
1,877.39			1,877.39		1,267.22	3,144.61	500
27,029.30			27,029.30		6,122.88	34,222.88	501
15,195.87			15,195.87	3,328.45	81.71	18,596.03	502
21,764.73	300.00		22,064.73	15,003.65	3,081.96	41,049.74	503
1,868.77			1,868.77		1,155.10	3,023.87	504
2,825.56			2,825.56		969.75	3,795.31	505
14,180.04	6,528.80		20,708.84		2,005.49	16,180.43	506
2,888.00			2,888.00		300.00	3,188.00	507
2,222.73			2,222.73	15.95	2,234.64	4,457.37	508
9,276.68	23.60		9,300.28		3,473.81	12,774.09	509
1,770.37			1,770.37		617.20	2,387.57	510
132,018.56	106,198.51		238,217.07	9,582.32	4,321.80	247,121.17	511
2,144.25			2,144.25		563.57	2,707.82	512
18,780.46	134.21		18,914.67		4,094.97	23,715.43	513
377.45			377.45		533.55	910.97	514
1,281.73			1,281.73		524.14	1,805.87	515
24,423.73			24,423.73		2,007.07	26,430.80	516
4,247.95			4,247.95		4,327.94	8,575.89	517
16,594.16	64.90		16,659.06		1,006.73	17,665.79	518
2,889.55	132.4		3,021.95	4.00	1,033.63	18,229.71	519
					201.97	1,347.56	520



TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
521	Neola	1882	1919	896	.90	5,407.53	949.37	
522	New Abita	1895		693	1.27	1,215.20	308.00	
523	Newell	1876		809	1.25	20,770.82	926.21	
524	Newhall	1912		253	.20	2,548.70	316.00	
525	New Hartford	1883		464		2,956.32	276.00	
526	New Liberty	1900		116	.66	1,466.02	301.00	
527	New London	1899		1,144	.75	7,239.83	954.39	
528	New Market	1882		745	3.00	3,117.67	684.94	
529	New Providence	1893		255	4.00	1,332.92	40.09	
530	New Sharon	1871		1,064	4.00	9,092.18	2,751.04	
531	New Vienna	1895		241	.79	686.56	1,294.04	
532	New Virginia	1900		464	1.00	2,679.71	396.89	
533	Nichols	1884		387	2.30	2,029.17	572.35	
534	Nodaway	1900		340		1,342.16	142.50	
535	Nora Springs	1875		1,055	3.00	10,961.85	959.21	1,319.71
536	Northboro	1908		228		1,029.55	114.00	
537	North Buena Vista	1908		144	1.00	250.12	10.00	
538	North English	1891		933	.40	7,500.85	868.00	433.18
539	North Liberty	1900		371		1,222.54	212.05	6.50
540	North Washington	1904		124		201.87	62.20	
541	Northwood	1888		1,507	2.66	10,416.55	704.00	
542	Norwalk	1900		331	1.00	1,539.12	251.91	
543	Norway	1895		463	1.00	4,027.25	823.34	
544	Numa	1909		602	.56	233.21	234.75	
545	Oakland	1882		1,188	1.25	8,364.15	543.90	
546	Oakville	1902		466	.50	1,819.81	241.00	
547	Okechowan	1891		686	1.00	13,006.52	575.70	
548	Okobole	1878		1,445	1.00	139,754.42	805.80	
549	Orden	1878	1901	1,451	4.00	16,782.79	513.75	
550	Okoboji	1922			.50			
551	Osks	1900		186	.50	1,509.20	59.00	
552	Olin	1879		718	1.00	6,553.62	417.51	
553	Ollie	1892		382	1.00	1,967.48	550.25	
554	Oneida	1912		127	1.50	604.90	75.60	
555	Onslow	1888		218		1,230.39	159.90	246.60
556	Orange City	1884		1,632	.75	38,280.85	1,150.65	
557	Orchard	1913		124	.50	618.97	141.50	
558	Orient	1892		600		2,010.48	340.37	1.50
559	Orleans	1895	1917	123	2.00	668.94	94.00	
560	Osolan	1876		858	1.00	9,041.56	1,670.85	
561	Osterdock	1904		103		179.39	59.00	
562	Oto	1888		333	1.00	2,516.71	364.00	6.48
563	Ottawa	1908		234	1.00	1,012.00	128.00	
564	Oxford	1881		590		4,579.64	201.25	449.50
565	Oxford Junction	1893		807		9,001.65	402.38	
566	Oyens	1908		100	.25	655.00	247.75	
567	Pacific Junction	1882		699		1,573.00	103.00	
568	Packwood	1894		294	1.00	572.96	254.38	
569	Palmer	1900		282	4.00	4,827.57	511.34	
570	Palo	1905		224	2.00	468.08	138.85	
571	Panama	1888	1891	220	1.25	2,256.56	329.39	
572	Panora	1872		966		10,562.79	316.89	
573	Parkersburg	1874		1,198		69,447.88	736.20	
574	Parnell	1891		224	.25	1,414.16	118.00	
575	Paton	1883		415		4,867.46	736.33	
576	Patterson	1877	1912	136		753.86	14.75	
577	Paulina	1882		987	.34	80,059.78	783.00	108.65
578	Persa	1889		380	1.00	2,584.67	425.45	

Incorporated in 1922.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balances April 1, 1922	Grand total for year	Number
8,726.47	1,290.00	99.20	15,083.33	3,822.41	2,038.06	29,953.79	521
103.00			2,825.40		383.84	3,209.24	522
4,349.38	45,630.88		71,677.33	5,277.55	2,066.33	79,011.20	523
	1,225.00	1,333.33	5,233.09		10	5,233.13	524
1,134.01		2.10	4,407.43		1,064.42	6,381.85	525
	19.40		787.02	5.75	517.07	1,300.84	526
33,746.45	4,583.65		46,026.29	503.00	4,197.45	50,366.74	527
		21.58	1,352.00		437.58	4,399.19	528
2,061.69	108.97		1,460.66	47.57	319.24	1,600.41	529
139.88			24,004.50	2,149.00	7,137.97	23,291.11	530
			2,889.56		134.63	2,545.13	531
			3,527.82		3,143.32	6,002.88	532
			1,484.06		422.56	3,950.38	533
			17,678.89	2,592.53	1,693.34	22,942.55	534
1,494.43		2,943.09	1,434.55		122.42	1,556.97	535
			380.15		104.04	484.16	536
1,029.33	7,541.98		17,305.44	45.50	989.10	18,399.80	537
			1,441.00		35.38	1,474.47	538
			334.77		183.38	518.15	539
9,124.97			14,405.75		6,884.70	89,866.45	540
			2,139.74		706.21	2,826.95	541
554.01			5,454.60		3,084.73	9,439.33	542
			467.96	7.87	612.05	1,988.76	543
2,288.70			11,155.85	825.14	2,622.50	14,443.49	544
	4,608.60		5,569.44		10.25	6,998.19	545
			14,404.62	641.35	2,420.55	17,466.52	546
4,369.32			145,457.33	7.75	14,806.96	160,272.04	547
11,867.75	11,007.36		40,771.65	1,254.52	14,850.17	68,881.34	548
				85.50		86.50	549
1,788.90			1,568.29		94.88	1,663.17	550
			8,555.08	1,023.81	445.84	10,024.68	551
			2,317.73		431.60	2,749.33	552
			619.96		31.22	1,776.01	553
2,023.00	341.97		1,644.99	5,500.00	2,136.06	9,381.05	554
			42,405.56		10,434.26	62,836.82	555
			780.07		1,157.72	1,917.79	556
			9,506.73		1,801.02	11,306.75	557
			602.94		210.12	773.06	558
			15,034.94		840.58	15,875.52	559
982.53	3,340.00		238.30		91.22	3,299.61	560
			5,808.12		1,710.69	7,513.81	561
3,060.14	59.83		3,331.31	57.50	1,867.11	5,256.67	562
2,179.19	21.03		5,051.05		1,111.16	7,132.21	563
292.37	31.20		10,064.53		1,571.12	12,335.65	564
1,390.50		416.09	902.70		50.71	953.46	565
			1,700.00		249.96	2,015.96	566
			1,227.48			1,227.48	567
			10,462.61	1,428.47	5,224.35	17,115.46	568
5,123.73			606.00		391.05	865.51	569
			2,566.06	128.88	9,200.55	35,236.58	570
12,443.87	294.49		21,567.96	1,428.45	15,900.82	91,072.62	571
2,331.94	456.40		73,171.79	2,000.00	16.00	1,848.16	572
			1,332.16		4,348.58	15,908.67	573
5,073.32		200.00	10,866.11	753.98	615.96	1,414.50	574
			708.61			2,582.94	575
16,131.18			97,077.51	232.94	2,226.00	69,869.69	576
684.97			3,695.19			5,931.10	577

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
579	Peru	1897	-----	370	1.00	1,875.82	123.40	
580	Petersen	1887	-----	580	1.00	5,539.00	386.10	
581	Pierson	1891	-----	554	4.00	12,732.78	431.00	
582	Pilot Mound	1897	-----	311	1.00	960.90	196.50	
583	Pioneer	1910	-----	84	1.00	310.77	90.00	62.65
584	Pisgah	1904	-----	421	1.00	1,240.85	194.50	
585	Plainfield	1895	-----	303	-----	1,162.60	184.25	
586	Piano	1916	-----	272	.75	612.74	86.78	
587	Pleasanton	-----	-----	266	.25	-----	93.10	
588	Pleasant Plain	1900	-----	164	1.00	202.08	-----	
589	Pleasantville	1872	-----	859	1.20	27,789.75	504.10	
590	Plover	1915	-----	246	.50	1,322.80	251.90	
591	Plymouth	1900	-----	366	1.00	2,503.38	104.00	.57
592	Pocahontas	1892	1900	1,302	-----	15,137.35	6,822.13	
593	Polk City	1875	-----	277	-----	1,077.94	111.00	
594	Pomeroy	1889	-----	874	4.00	39,835.54	780.50	
595	Ponapey	1908	-----	394	1.50	1,615.28	142.85	
596	Portsmouth	1909	-----	128	.50	3,308.48	237.00	
597	Postville	1873	-----	1,039	-----	42,048.09	663.82	168.75
598	Prairieburg	1905	-----	176	.75	1,304.22	144.35	
599	Prairie City	1896	-----	780	.75	8,942.96	1,185.71	1,439.49
600	Prescott	1891	-----	429	.75	2,304.16	143.50	
601	Preston	1890	-----	648	.75	9,567.26	1,408.00	
602	Primghar	1888	-----	972	-----	16,432.43	755.13	
603	Princeton	-----	-----	414	-----	2,384.82	187.00	
604	Promise City	1901	-----	387	-----	497.26	38.00	
605	Protivin	1894	-----	301	.50	737.23	499.60	
606	Pulaski	1893	1908	419	-----	2,031.01	115.00	25.93
607	Quasqueton	1902	-----	483	1.00	1,028.47	168.81	
608	Quincy	1906	-----	363	.25	-----	-----	
609	Radcliffe	1891	-----	708	1.00	5,504.71	300.00	
610	Bake	1908	-----	254	1.00	2,196.26	162.00	
611	Ralston	1903	-----	390	3.00	1,617.97	92.00	
612	Randall	1896	1897	113	.00	241.21	36.30	195.61
613	Randolph	1881	-----	404	1.00	3,245.79	301.58	
614	Rathbun	1890	-----	639	.75	500.22	228.25	
615	Readlyn	1905	-----	403	-----	4,084.08	604.49	
616	Reasnor	1914	-----	210	.50	245.53	-----	302.41
617	Redding	1882	-----	289	1.00	5.02	-----	65.00
618	Redfield	1891	-----	770	1.25	13,227.14	498.82	19.00
619	Reinbeck	1877	-----	1,415	2.50	74,828.51	706.50	
620	Rembrandt	1901	-----	270	.25	1,498.55	315.50	
621	Rensen	1887	1888	1,144	.37	11,931.50	1,494.65	25.00
622	Renswick	1891	-----	501	-----	5,102.69	349.35	
623	Riceville	1890	-----	629	1.00	5,729.34	352.50	15.00
624	Richland*	1898	-----	639	-----	-----	-----	-----
625	Ricketts	1902	-----	161	.25	2,274.10	220.94	
626	Ridgeway	1894	-----	349	3.30	2,187.38	505.50	
627	Rinari	1914	-----	190	1.00	619.58	123.00	
628	Ringsdorf	1909	-----	599	.75	5,415.75	368.50	
629	New Rippey	1896	-----	420	1.00	3,341.56	185.00	
630	Riverside	1875	-----	667	-----	4,071.97	5,770.10	
631	Riverton	1876	-----	568	1.00	2,214.63	186.65	
632	Robins	1870	-----	110	2.40	492.69	36.00	
633	Rock Falls	1859	-----	85	-----	423.64	-----	
634	Rockford	1878	-----	1,031	-----	8,413.23	608.50	
635	Rockingham	1910	-----	1,090	1.20	7,624.46	677.50	
636	Rock Valley	1888	-----	1,347	-----	6,188.66	1,764.71	11,925.70

\*Failed to report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balances April 1, 1922	Grand total for year	Number
2,039.97			1,969.22		1,054.42	3,053.64	579
9,314.77	1,500.00		7,958.08		709.41	8,668.30	580
2,542.78			23,978.55	1,504.00	5,488.20	30,970.75	581
			3,700.27	1.50	2,735.78	6,438.55	582
			424.42		534.39	1,078.81	583
			1,435.35	365.75		1,701.10	584
			1,346.85		1,332.80	2,679.65	585
			699.52	14.02	184.63	898.10	586
			382.10		857.52	822.72	587
			302.08			302.08	588
930.01		1,083.38	30,307.21		1,364.96	31,672.20	589
	45.32		1,646.32	23.70	2,027.08	3,701.10	590
3,468.67	2,634.36	10.20	8,739.39	2.63	1,665.96	9,391.15	591
18,850.89			40,810.37		3,483.40	44,293.77	592
	5.51		1,195.35		329.75	1,525.10	593
12,928.85			53,544.80	15,012.30	29,830.44	98,387.63	594
			1,756.13	520.00	11.65	2,287.78	595
340.19			1,630.08		4,016.35	5,986.63	596
2,470.15	253.30		15,906.07		12,157.80	28,063.87	597
237.50			1,886.07		415.31	2,301.38	598
			8,168.10		1,666.50	9,834.60	599
2,050.75			4,396.41		499.11	4,895.27	600
7,353.44			18,329.39	47,284.12	1,879.82	67,443.41	601
2,133.35			20,320.81	.60	13,586.28	33,908.28	602
	800.00		3,371.82	173.26		3,545.08	603
			500.24		227.80	728.13	604
			82.14		303.37	1,082.26	605
			1,318.99			3,928.63	606
			2,171.94	856.00		1,014.48	607
			1,197.31	306.72		1,504.03	608
461.16	46.22		6,312.09	750.00	7,469.38	14,534.37	609
		156.04	2,514.30	1,744.71	4,260.00	2,115.51	610
			1,709.97	250.00	152.51	2,117.65	611
			643.28		374.27	1,017.65	612
170.26			9,066.50		2,676.91	11,713.41	613
5,371.31	119.82		798.48		165.51	961.99	614
			5,403.61		1,407.42	6,801.23	615
725.04	20.00		628.94		239.72	869.66	616
			70.02		613.57	683.59	617
11,128.00	3,112.83		27,905.88	570.00	6,304.04	34,890.01	618
2,627.15			78,091.91			78,091.91	619
2,731.21			1,545.20		5,409.85	7,656.25	620
10,885.38			10,885.38		10,406.48	21,291.86	621
5,152.15			10,694.19	1,822.65	1,798.73	14,235.57	622
305.49	74.55		6,476.88	8,162.50	3,265.35	17,904.73	623
2,127.82			4,622.86		272.78	4,995.64	624
			3,138.38		1,065.65	4,204.03	625
		465.50	742.58	104.54		1,233.49	626
			1,112.18		13,237.18	20,576.61	627
			704.50	7,328.50	1,423.94	14,425.97	628
			10,189.00		10,233.85	20,422.85	629
			2,451.28	4.00	1,531.64	3,986.92	630
		5.85	534.54		238.54	773.08	631
			423.64		150.62	574.26	632
1,385.77			10,407.50	3,679.11	2,166.60	16,253.91	633
	309.08		8,679.56		1,664.33	10,653.95	634
1,449.67	1,221.04		22,550.91		999.62	23,550.53	635



TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
637	Rockwell	1881		800	3.00	6,771.38	1,252.28	
638	Rodman			158		454.99	51.00	
639	Rodney	1801		176	.15	412.17	30.00	
640	Roland	1802		829	1.00	10,763.29	274.15	
641	Rome	1883		1,031	1.00	2,975.01	965.11	5,097.37
642	Rose Hill			108	.50	442.26	5.00	
643	Rowan	1877		209	.30	1,902.27	597.50	
644	Rowan	1902		302	.90	1,799.47	170.00	
645	Rowley	1920		250		722.77	164.50	163.30
646	Royal	1910		302		6,307.16	233.00	
647	Rudd	1900		487	2.00	10,512.07	819.50	
648	Runnells	1900		309	.67	1,227.23	710.52	
649	Russell	1887		623	.90	2,927.68		
650	Ruthven	1895		809		12,343.00	600.19	
651	Rutland	1907		197	1.00	837.90	137.00	
652	Ryan	1903		309	.75	3,309.15	225.00	
653	St. Angar	1870		944	.50	8,074.23	30,348.34	
654	St. Anthony	1907	1907	333	3.00	638.00	136.00	
655	St. Charles	1876		430	.75	1,188.71	186.50	348.20
656	St. Lucas	1900		137	1.00	307.60	53.00	
657	St. Olaf	1900		149	1.00	1,135.13	50.00	
658	St. Paul (R. F. D. W. Pl.)	1905		62	1.25	2,271.55	298.10	
659	Sabula	1804		565	.10	2,749.00	863.71	
660	Salem			694	1.00	2,205.44	904.85	
661	Salix	1903		296	.00	3,348.58	364.00	
662	Sandborn	1880		1,497	1.00	11,784.16	943.40	
663	Sandyville*			94	1.00			
664	Scarville	1904		130		1,009.44	222.00	
665	Schaller	1883	1802	741		11,334.07	1,147.58	
666	Schleswig	1900		655	.25	8,588.80	1,573.25	
667	Straon	1880		843	1.40	6,217.08	282.50	10.00
668	Scarsboro	1870		254	.25	299.14	102.00	
669	Sergeant Bluff	1904		548	5.10	2,271.55	294.15	
670	Shambaugh	1905		550	5.00	1,113.16	145.00	
671	Shannon City	1888		323	.75	2,448.74	57.00	
672	Sharpsburg	1905		188	.25	478.20	119.01	
673	Sheffield	1876		1,106	5.50	13,743.16	1,257.99	2.10
674	Shelby	1877		588	1.00	22,352.00	1,277.20	
675	Sheldahl	1879		175	4.00	1,780.82		
676	Shell Rock	1875		815		4,450.89	430.10	
677	Shellsburg	1874		590		3,643.30	324.50	
678	Sherrill (R. F. D. No. 9 Specie's Ferry)**			110				
679	Sibley	1875		1,803	1.00	96,612.58	2,282.00	45.75
680	Sidney	1870		1,354		32,101.59	612.47	
681	Silver City	1883		430		1,414.99	130.83	
682	Sioux Center	1801		1,280		32,308.19	18,096.52	
683	Sioux Rapids	1883		1,080	1.00	7,087.44	1,182.90	
684	Slater	1830		616	1.50	2,470.25	336.45	
685	Sloan	1883		608	.75	4,070.12	315.00	
686	Smithland	1889		321	1.25	1,501.02	138.50	
687	Soldier	1901		281		5,092.25	136.00	
688	Solon	1877		471	1.80	4,965.65	525.00	
689	Somers	1900		175		544.14	165.00	
690	South English	1892		525	.50	1,188.16	84.00	
691	Spillville	1804		315	.38	1,801.06	136.50	
692	Springville	1912		597	1.00	3,062.62	293.54	

\*Failed to report.

\*\*Town was dissolved.

--AREA--POPULATION--RECEIPTS--WARRANTS OUTSTANDING  
APRIL 1, 1922--GRAND TOTAL

Total municipal industries--receipts	Total--From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1922	Cash balances April 1, 1922	Grand total for year	Number
482.32	600.00	1,075.00	10,191.98		1,187.79	11,379.77	637
			535.99		386.75	922.74	638
1,407.78			1,900.95	579.00		2,480.04	639
11,022.91	172.88		22,343.23	85.23	8,388.01	30,966.47	640
5,724.96	754.59		15,517.07	2,681.00		18,198.07	641
			445.26	129.22	68.53	642.51	642
	196.85		2,308.62			2,308.62	643
			1,900.47	371.02	504.72	2,836.81	644
			1,050.47		313.99	1,364.46	645
5,290.02			11,050.15		2,620.83	14,571.01	646
1,297.59			12,590.16		1,928.21	14,517.37	647
			2,637.85	601.75		3,767.44	648
			2,937.68		2,358.23	5,295.91	649
1,622.80			14,636.59	1,322.20	3,683.76	19,632.55	650
			974.90		46.82	1,021.72	651
903.05			4,308.10		1,441.11	6,099.21	652
822.45	55,500.00		95,945.02	3.00	184.79	93,132.72	653
			794.00		147.89	941.89	654
41.49			1,761.00	233.31	248.56	2,346.80	655
			420.69		21.37	441.97	656
29.18			1,314.25		392.04	1,516.32	657
9,372.49			358.10		190.52	464.62	658
			12,085.89	8.34	213.05	13,307.26	659
			3,110.29		424.90	3,535.22	660
205.33			4,183.92	19.20	2,167.06	6,361.17	661
3,702.75	6,061.42	76.01	22,351.73	5,833.42	3,946.47	29,331.62	662
			1,131.44		900.07	2,031.51	663
			22,338.33		10,031.71	32,369.04	664
12,985.11	6,467.50		29,514.69		2,093.11	31,567.77	665
1,810.35			8,450.81	129.40	467.31	9,847.52	666
			271.14		731.89	1,105.94	667
9,207.16			41,772.87		2,822.50	15,595.37	668
			1,256.16		251.21	1,507.37	669
102.00			2,000.74	800.75	.92	3,411.41	670
	5,006.91		5,003.12		474.15	6,167.27	671
1,408.78	3.50		16,555.53	673.68	4,810.61	21,990.12	672
773.56			24,302.86	805.00	2,386.16	27,633.01	673
			1,796.83	2.00	465.09	2,254.51	674
1,504.00			6,402.99		1,644.41	8,047.43	675
225.08			4,263.48	2,304.60	2,127.83	8,725.91	676
							677
			191,727.68	332.10	8,810.95	200,870.13	678
92,462.35	222.31		37,085.23	5,561.75	4,073.73	46,730.71	679
4,355.17		16.00	1,515.73	670.09	43.58	2,229.40	680
2,451.37			25,796.06	10,682.85	945.58	65,424.51	681
1,990.72	70.73		19,031.29	6.00	1,919.54	12,257.33	682
1,410.00			4,216.70	65.30	8.03	4,290.03	683
747.20			5,127.37		806.75	5,934.07	684
2,165.85			3,835.87		190.06	4,015.42	685
878.30			3,424.13		788.30	4,212.33	686
			6,375.94		4,808.45	11,274.39	687
			709.14		184.02	893.06	688
			1,372.16		710.30	1,982.46	689
			2,023.56		385.77	2,409.33	690
96.00			2,066.19		2,401.13	6,357.29	691

TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
602	Spirit Lake	1879	-----	1,791	2.50	96,774.20	2,019.48	-----
603	Spragueville	1912	-----	192	1.25	344.68	9.00	5.00
604	Springbrook	1909	-----	135	-----	240.63	-----	-----
605	Spring Hill	1901	-----	489	7.00	-----	181.75	-----
607	Stacyville	1900	-----	513	7.00	5,173.91	275.15	-----
608	Stanhope	1897	-----	490	6.80	9,617.79	568.10	1.90
609	Stanley	1914	-----	163	2.25	627.95	27.00	-----
700	Stanton	1883	-----	749	9.22	14,861.81	337.00	-----
701	Stanwood	1886	-----	556	6.2	5,149.26	309.57	259.03
702	State Center	1897	-----	975	1.00	14,049.00	1,422.05	23.50
703	Steamboat Rock	1875	-----	399	-----	1,751.17	237.00	-----
704	Stockport	1902	-----	385	1.00	1,689.07	197.47	-----
705	Stockton	1902	-----	138	1.00	577.60	138.20	-----
706	Story City	1881	-----	1,591	5.00	54,526.10	1,502.46	70.78
707	Stout	1909	-----	162	2.25	2,321.94	106.50	-----
708	Stratford	1882	1884	694	2.00	17,722.19	1,097.05	199.30
709	Strawberry Point	1887	-----	1,101	-----	6,154.63	609.00	-----
710	Struble	1865	-----	129	5.0	1,113.22	222.43	-----
711	Sully	1901	1904	363	1.00	1,261.78	445.15	-----
712	Sommer	1892	-----	1,511	2.30	15,174.07	1,399.81	41.00
713	Superior	1866	-----	398	1.00	3,536.27	51.00	-----
714	Sutherland	1883	-----	876	1.00	10,067.02	941.63	2,043.60
715	Swaledale	1892	-----	290	1.25	960.19	94.50	-----
716	Swan	1884	-----	238	1.00	815.63	50.00	-----
717	Swea City	1895	-----	691	1.00	14,212.64	3,984.75	-----
718	Tabor	1868	-----	1,185	1.25	42,917.13	627.00	120.94
719	Templeton	1883	-----	71	-----	3,704.37	181.00	-----
720	Tennant	1915	-----	79	4.50	383.39	18.00	-----
721	Terrill	1900	-----	440	-----	5,008.93	235.00	-----
722	Thayer	1894	-----	260	5.0	617.08	68.50	70
723	Thompson	1894	-----	548	1.00	4,556.73	715.00	-----
724	Thor	1900	-----	285	1.00	2,088.34	471.91	-----
725	Thornburg	1907	-----	197	-----	912.99	88.00	-----
726	Thornton	1892	-----	317	1.25	2,547.77	435.73	-----
727	Thurman	1889	-----	341	7.5	1,524.45	339.10	-----
728	Tiffin	1906	-----	178	2.5	536.74	131.10	3.00
729	Tingley	1884	-----	301	7.5	1,831.75	451.77	-----
730	Tiptonka	1900	-----	418	1.00	2,452.46	344.59	-----
731	Toronto	1909	-----	139	-----	1,422.94	117.00	-----
732	Traer	1875	-----	1,329	1.00	18,325.00	788.63	4.25
733	Treynor	1904	-----	294	-----	900.68	419.00	-----
734	Tripoli	1884	-----	914	1.25	7,633.89	610.70	-----
735	Truesdale	1917	-----	112	2.5	1,319.37	45.00	-----
736	Truro	1902	-----	332	1.00	2,753.57	116.00	-----
737	Turin	1900	-----	158	-----	537.80	182.00	-----
738	Udell	1903	-----	214	5.0	630.71	28.14	-----
739	Underwood	1902	-----	260	-----	-----	416.50	-----
740	Union	1874	-----	600	1.00	7,544.82	337.85	-----
741	Unionville	1922	-----	500	-----	-----	-----	-----
742	University Park	1909	-----	361	-----	-----	-----	-----
743	Urbana	1894	-----	477	4.0	2,876.08	450.80	-----
744	Urbandale	1917	-----	298	4.00	3,264.76	5,553.75	-----
745	Ute	1890	-----	580	-----	19,240.35	536.59	-----
746	Vail	1875	-----	628	-----	6,158.75	746.92	-----
747	Valeria	1914	-----	70	1.00	357.07	-----	-----
748	Van Horne	1883	-----	524	7.5	3,449.08	1,186.39	-----
749	Van Meter	1877	1882	358	-----	2,006.82	118.50	-----
750	Van Wert	1894	-----	463	3.3	1,048.60	185.50	50

\*Failed to report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1923—GRAND TOTAL

Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balances April 1, 1923	Grand total for year	Number
9,412.67	10,692.19	5,308.73	124,198.27	5,549.94	19,643.28	149,391.49	692
			308.68		874.74	733.42	693
			240.63	.75	3.38	244.76	694
600.25			181.75			181.75	695
587.06			6,049.31		2,545.70	8,595.07	697
			10,715.64	845.00	1,731.03	13,291.67	698
			684.05	10.00	1,227.70	1,822.66	699
693.94			15,881.85	9,600.68	9,600.68	25,572.53	700
1,435.42			7,213.28	3,294.40	10,507.68	30,301.26	701
23,112.61			38,607.16	23.11	562.60	39,192.96	702
			2,008.17		168.13	2,176.30	703
			1,886.54	400.00	34.38	2,320.92	704
		44.16	700.02		280.58	980.60	705
39,612.30			95,711.61	9,574.18	16,560.77	131,852.59	706
2,142.99			4,571.43		463.73	5,035.16	707
1,406.47	8,003.67	542.70	28,940.47	1,245.00	205.79	30,301.26	708
15,513.85		39.00	22,397.48	14,403.27	618.96	37,419.71	709
823.15		272.50	2,440.30	809.35	3,249.63	710	710
670.80	1,144.73		3,922.52		2,029.81	7,032.33	711
2,764.95			19,279.84	7,700.45	4,247.22	31,227.51	712
2,827.13			5,220.45	1,250.00	417.58	6,887.98	713
864.03			13,917.18	468.00	2,332.06	16,712.23	714
		1.50	1,061.69		22.93	1,077.62	715
			867.13		99.19	966.82	716
1,427.10	100.00		19,814.40	397.00	6,668.51	26,880.00	717
1,198.76			48,758.83	5,676.88	3,511.20	58,946.91	718
562.94			4,438.31	391.87	534.98	5,365.16	719
			401.39	70.43	190.77	662.59	720
1,329.01	5.96		6,712.94		2,039.81	9,412.75	721
2,143.64	77.95		692.21		466.73	1,158.99	722
			7,491.34	997.10	3,780.60	12,269.04	723
			2,561.25		90.08	2,651.33	724
			1,000.90			1,000.90	725
	11,400.97		14,433.49	8.90	1,001.97	15,464.30	726
			1,868.55		994.49	2,863.04	727
3,172.24			673.84	132.62	119.13	925.59	728
			5,425.76	2.88	1,223.23	6,651.87	729
			2,766.96		334.24	3,101.20	730
36,855.97	6,000.00		1,339.94		156.74	1,735.69	731
1,836.25	13,306.34		1,714.54	96.74	19,478.29	37,620.87	732
1,508.40			14,766.02		3,079.87	17,845.89	733
			10,080.81		2,568.77	12,649.58	734
			2,872.27		92.53	2,964.80	735
	21.00		2,870.57		1,968.60	4,839.17	736
			719.89		95.03	815.92	737
			648.83		806.39	1,455.22	738
1,105.82	171.27		9,232.11		5,992.18	15,224.29	739
	1.87		330.72			332.59	740
5,246.28				29.68	1,611.01	6,867.93	741
	5,006.66		6,574.96		1,118.87	7,693.83	742
			13,825.16		2,100.90	15,926.15	743
9,049.50			28,820.35	1,108.36	2,822.94	32,761.65	744
5,785.62			12,671.29		3,331.96	16,003.25	746
	100.00		357.07		884.85	1,241.92	747
			4,796.07		14,547.48	19,343.55	748
			2,406.72	200.00		2,606.72	749
100.40					124.35	1,339.04	750



TABLE NO. 1—(CONTINUED)—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1923—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1920 census	Square miles in corporation	Total taxes	Total office receipts	Total street department receipts
		First	Last					
751	Varina	1899		235	.45	1,430.10	163.29	
752	Victor	1899		802	1.00	5,676.26	3,428.88	
753	Vincennes	1898		1,292	1.00	1,725.35	299.96	
754	Vining	1913		153	1.25	1,001.66	56.49	
755	Voiga City	1896		415	.75	2,184.07	735.73	
756	Wadena	1895		318	.75	1,133.19	189.50	
757	Waboot	1894		384		6,528.72	368.00	1,407.60
758	Walker	1891		494	.75	5,131.90	1,052.75	
759	Wallingford	1913		397	2.00	1,352.35	61.00	
760	Wall Lake	1899		737		15,966.94	743.30	302.45
761	Walnut	1871		1,072	1.00	11,148.33	1,470.50	
762	Wapello	1856		1,480	1.75	9,056.15	2,044.12	
763	Washta	1898		508	1.25	15,474.32	327.00	1,427.37
764	Waterville	1912		183		1,471.97	180.00	
765	Waucoma	1883		497		1,824.51	305.00	
766	Waukeo	1878		375	1.10	4,512.64	251.00	
767	Wayland	1851	1890	637	1.00	4,655.41	1,334.61	
768	Webb	1901		219	.50	1,006.10	240.00	
769	Webster	1909		172	1.00	705.99	60.00	
770	Weldon	1903		323		1,403.20	105.00	
771	Wellman	1885		875	.75	8,967.21	518.00	1,423.72
772	Wellburg	1897		482	1.00	19,412.35	1,150.45	
773	Wilton	1904		60		226.78	131.06	
774	Wesley	1892		444	.02	4,552.05	566.00	56.25
775	West Bend	1884		980	.50	3,906.63	224.00	
776	West Branch	1875		688		15,568.05	1,517.07	
777	West Burlington	1893		1,212	2.50	5,641.00	692.11	301.50
778	West Chester	1895		525	.50	1,215.23	178.50	
779	Westfield	1904		203	.12	459.00	196.00	
780	Westgate	1896		255	.50	1,724.38	290.00	50.00
781	West Liberty	1867	1920	1,834	1.00	15,451.45	1,106.50	14.00
782	West Mitchell	1868		117	1.00	128.44	18.00	
783	Westphalia	1915		115	1.00	479.76	15.00	
784	West Point	1858	1861	591	.75	3,392.39	832.40	
785	West Side			406	.20	3,322.47	379.75	
786	West Union	1852		1,777	2.20	57,416.07	819.20	
787	Wheatland	1858		549	.50	1,716.81	370.00	507.55
788	Whiting	1883		625	1.00	4,800.07	545.00	
789	Whitmore	1891		618		4,367.39	692.25	
790	Whitten	1882		225	1.00	1,333.18	234.84	
791	Wiley (Carroll P.O.)	1912		176	.50	120.95	50.00	
792	Williams	1884		1		1.25	463.52	
793	Williamsburg	1883		495	.25	10,684.38		
794	Wilton Junction	1881		1,178	.50	15,905.47	262.46	19.25
795	Winfield	1882		1,027	1.00	30,112.00	288.00	
796	Winthrop	1881		507	.75	3,006.42	604.05	
797	Wiola	1892		199	.25	1,485.55	167.35	
798	Woods	1904		188	1.00	129.37	185.00	
799	Woodbine	1877		1,463	1.00	46,327.51	445.80	
800	Woodburn	1878	1918	375	.75	1,372.35	225.50	
801	Woodward	1883		868	1.00	19,740.14	4,226.18	
802	Woodstock	1886		294	1.00	5,518.65	334.00	
803	Worthington	1893		341		802.29	280.25	
804	Wyoming	1873		690	.75	3,748.60	1,597.20	88.62
805	Yale	1893		376	.32	2,950.60	1,121.75	25.00
806	Yetter	1904		125	1.10	1,296.62	152.25	
807	Yorktown	1898		156	.75	1,772.81	158.08	7.98
808	Zearing	1884		471	1.00	4,784.79	368.74	
809	Zwingle	1900		124	1.00	1,916.45	72.50	

\*Failed to report.

—AREA—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1922—GRAND TOTAL

Number	Total municipal industries—receipts	Total—From sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1923	Cash balances April 1, 1922	Grand total for year	Number
751	835.86	9,500.00		11,939.16		1.55	11,939.71	751
752	1,997.39			10,192.53	81.54	2,939.09	12,904.09	752
753	2,000.00	25.13		5,082.45	279.52	470.71	5,884.08	753
754				1,083.28	54.60	504.60	2,042.57	754
755		11.50		2,919.80	450.48		3,370.28	755
756	940.47			1,384.28	250.00	141.57	1,675.85	756
757	9,284.84			9,284.84	10,800.00	201.34	20,286.18	757
758	1,142.03			5,256.93	4,398.55	210.68	9,714.86	758
759				1,413.35	500.00	1,774.57	3,687.92	759
760	9,504.20			26,505.80		12,422.88	38,929.77	760
761	36,932.17	11,314.92		58,247.09		4,074.82	62,321.91	761
762	2,977.32	5,700.00	766.72	19,044.32	5,676.49	5,014.25	29,736.76	762
763	1,427.37			10,192.53		2,867.12	13,059.00	763
764	1,316.81		17.00	2,084.03		465.27	2,549.30	764
765				2,129.51	1.80	55.12	2,186.43	765
766	6,434.05			11,198.29		2,042.50	13,240.88	766
767				5,939.42		680.77	6,620.19	767
768				1,030.10		248.00	1,278.10	768
769			10.00	775.90		222.61	998.50	769
770				1,598.30		634.54	2,232.74	770
771	1,003.37			11,902.30	115.50	3,426.00	15,444.40	771
772	1,100.53			21,723.23	4,400.61	3,286.01	29,770.88	772
773				429.84		840.21	1,270.05	773
774				7,002.49	408.77	2,546.29	10,047.55	774
775	8,219.20	10,658.49		22,438.32	3,900.74	230.79	26,569.85	775
776	1,783.43		300.00	19,158.05	478.18	4,006.29	24,243.09	776
777	2,176.29	36.23	19.90	8,672.13	1,000.00	2,265.90	11,968.12	777
778				1,354.52	65.90	1,380.42	2,734.94	778
779	2,423.78	150.25		3,192.03	1,906.29	165.65	5,253.97	779
780	332.42	432.02		2,828.42		27.62	2,856.04	780
781	39,465.78			60,067.73		10,134.45	60,202.18	781
782				146.44		22.50	178.94	782
783				494.78		48.69	543.47	783
784	9,687.81	15,005.34		28,813.84	2,221.05	15,399.82	46,334.71	784
785	1,118.00			4,830.82		543.06	5,373.88	785
786	3,964.40	200.16		62,000.83	9,579.57	6,168.54	77,847.94	786
787	1,134.23			3,615.59	1,006.25	3,000.33	7,621.17	787
788	12,672.92			19,300.80	4.00	5,536.31	24,873.14	788
789		6,189.92		20,391.55	12.50	4,634.66	25,028.71	789
790		20.73		1,688.70		979.78	2,668.48	790
791				180.95		369.34	549.29	791
792	1,632.17			12,780.07		6,245.05	19,027.72	792
793				30,060.74	84.61	145.00	30,191.35	793
794	1,886.12			32,386.81	4,903.92	2,291.74	39,672.47	794
795	7,465.60	73.18		11,295.15	934.02	2,963.71	15,145.88	795
796	1,102.70	5,100.00		7,905.00	522.62	306.78	8,734.00	796
797				924.27		1,180.21	2,104.58	797
798	322.50			47,191.81		30,886.24	68,078.05	798
799	151.77			1,749.00		709.80	2,450.46	799
800	256.90	20.66		15,560.88	53.68	1,181.57	16,705.13	800
801				5,082.28	15.35	6,190.05	11,288.68	801
802	9,504.20			1,272.47		1,084.47	1,084.47	802
803		700.00		7,089.92		731.50	7,821.42	803
804	579.34			3,776.17		1,977.50	5,753.70	804
805		309.26		1,749.13	1,000.00	174.96	2,924.09	805
806		11.99		1,359.36		187.77	1,547.13	806
807				5,439.14		2,321.19	7,760.33	807
808	275.64			1,088.92	600.00	27.60	1,712.52	808

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand Totals.....	\$ 699,880.61	\$ 2,507,452.3	\$ 113,721.30	\$ 382,390.50
1	Ackley.....	496.57	30,008.2	3,140.76	
2	Ackworth.....	55.00			
3	Adair.....	1,104.35	1,909.97	1,890.65	88.97
4	Adel.....	1,380.18	6,395.56	1,038.45	478.14
5	Afton.....	1,819.71	8,946.38	270.00	10.00
6	Agency.....	582.00			22.00
7	Albion.....	1,120.92	1,294.38	86.65	1.90
8	Akron.....	1,466.79	26,642.92	1,570.49	190.30
9	Albert City.....	193.75	26,465.74	2,008.77	
10	Albion.....	130.40	530.96	544.10	
11	Albion.....	85.10	6.00	26.81	3.00
12	Albion.....	428.90	6,226.45	1,066.83	
13	Alexander.....	37.45	263.86	75.21	
14	Allerton.....	453.00	2,011.60	826.96	28.47
15	Allerton.....	374.97	948.92	437.50	.75
16	Alta.....	1,368.15	28,670.18	773.00	900.80
17	Alta Vista.....	174.60	4,049.50		10.00
18	Alton.....	268.96	456.97	4,270.00	
19	Altom.....	355.00	806.37	91.54	3.00
20	Alvord.....				
21	Andover.....	172.33			
22	Andrew.....	307.18	38.00	1.00	
23	Anita.....	1,515.06	4,710.13	637.00	
24	Ankeny.....	301.97	1,648.28	107.34	227.55
25	Anthony.....	426.67	9,431.84	911.35	7.80
26	Aplington.....	518.91	7,035.64	240.40	38.80
27	Arcadia.....	490.27	967.67	321.00	8.00
28	Arcadia.....	21.56	100.40	8.00	
29	Arcadia.....	107.35		64.12	5.00
30	Arion.....	162.63	982.18	33.50	
31	Arispe.....	150.18	1,065.63		
32	Arlington.....	474.50	5,628.15		
33	Armstrong.....	721.83	2,034.36		22.50
34	Arnolds Park.....	1,730.74	7,648.64	2,224.88	15,492.22
35	Arthur.....	604.73	2,218.50		
36	Ashton.....	3,807.15	6,361.00	992.45	
37	Ashtown.....	125.45	85.26	60.00	
38	Atalissa.....	28.67	87.66	77.48	
39	Athol.....	42.70			
40	Atkins.....	563.30		518.24	
41	Auburn.....	373.83	4,085.43	698.47	30.38
42	Aurelia.....	800.58	8,003.79	854.92	227.67
43	Aurora.....	40.20		74.70	
44	Ayres.....	1,488.40	4,079.46	1,065.50	50.00
45	Ayrshire.....	231.01	1,708.96	104.40	
46	Badger.....	80.23	2,174.29	97.60	
47	Bagley.....	484.05	7,288.84	32.00	25.00
48	Bailey.....	446.00	780.00		7.75
49	Baldwin.....	120.98	661.00	52.50	
50	Bancroft.....	2,900.37	3,004.87		1,080.04
51	Barnes City.....	410.40		442.82	
52	Barnum.....	125.00		8.30	
53	Bassett.....	48.94			25.50
54	Batavia.....	248.46	1,215.00	192.00	
55	Battle Creek.....	351.00	8,025.63	1,043.00	
56	Baxter.....	981.27	1,349.45	887.75	654.00
57	Bayard.....	495.05	4,464.18	162.50	30.00
58	Beacon.....	166.71			5.75
59	Beaconsfield.....	102.62	1,191.92		
60	Beaman.....	187.77		179.90	10.00
61	Beaver.....		1,750.75	20.50	

\*Failed to report.

ING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—GRAND TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year	Number
\$ 1,367,780.81	\$ 2,771,012.00	\$ 501,153.18	\$ 8,103,897.81	\$ 800,262.25	\$ 2,822,540.97	\$ 11,518,701.00	
4,430.83	9,753.16		48,437.54	4,400.00	11,470.00	64,007.68	1
464.10			519.10		88.58	607.68	2
1,918.66	42,786.74	48.00	49,111.38	1,029.52	17,305.28	67,536.18	3
3,922.29	2,972.50	186.97	16,164.12	9,956.50	6,944.31	83,005.02	4
2,931.39	2,934.06		16,912.14	97.40	9,222.70	36,222.30	5
922.27			1,576.37		734.00		6
1,236.89	75.00	130.00	4,045.17	1,003.82	855.00	5,008.90	7
2,338.39	3,995.08	2,009.93	38,923.38	2,667.41	11,854.22	53,445.91	8
	500.72	880.18	30,829.96	2,326.73	2.85	33,159.54	9
841.06			2,036.51		129.21	2,165.72	10
571.49			492.40		1,252.04	1,744.44	11
2,048.67	1,386.55	149.53	11,306.96	50.00	4,388.32	15,645.28	12
1,743.92	844.25		5,014.79		2,134.28	5,149.17	13
997.12	142.00	195.33	4,724.38	2,319.95	576.44	7,030.77	14
2,128.00	1,591.00	17.42	5,178.56	1,348.40	1,818.77	8,945.73	15
1,655.26	6,327.73		30,634.91	4,630.80	16,156.65	61,156.36	16
			4,454.27		2,745.41	7,309.68	17
2,177.92	4,668.00		12,152.45		4,541.00	16,033.51	18
475.32		3.42	1,737.75	600.00	586.15	2,973.90	19
	900.00		1,734.41			1,870.28	20
			1,456.25		802.87	2,319.12	21
1,119.07			3,498.48	9,226.98	19,617.67	20,782.08	22
3,056.42	1,700.00		7,171.46		9,473.40	16,944.86	23
843.66	3,075.00	227.00	13,911.89	4,748.65	9,230.23	27,899.77	24
1,775.45	5,408.75		35,037.63		2,120.84	38,177.47	25
540.63	1,375.00		3,031.97		2,768.71	6,700.68	26
354.85	212.00		706.80		580.92	1,286.72	27
559.47			816.84		725.27	1,542.11	28
378.41	120.00	14.92	1,691.64	1,038.58	438.76	3,158.96	29
116.38	450.50		2,321.90		2,166.82	4,488.72	30
3,905.32	5,587.15		15,565.13		4,306.26	19,871.39	31
3,079.74	2,310.50	2,400.50	12,468.56	6,324.48	7,775.44	26,568.47	32
4,844.37	2,048.00	924.88	34,911.43	5,534.28	3,008.28	47,004.00	33
580.11	1,612.00	20.84	4,437.27	1,282.58	270.41	5,999.01	34
945.75			12,186.39		2,812.96	15,312.35	35
			678.76		1,469.19	2,148.95	36
			535.11		1,218.81	1,753.92	37
			304.86		80.02	436.88	38
1,947.22	399.61	101.60	5,530.09	1,460.83	280.18	5,311.10	39
636.00	2,870.00		7,932.69		4,113.56	12,046.25	40
1,276.81	3,437.17	2,454.27	17,094.61	362.94	21,122.27	38,979.82	41
633.62			777.43	500.00	658.94	1,936.46	42
4,088.50	4,380.49		16,697.75	1,862.18	4,797.70	23,317.63	43
288.08	1,849.30	2,043.80	7,386.00	11,486.37	475.00	19,348.66	44
7,872.00	1,142.70		2,928.19	1,640.40	2,739.40	9,512.11	45
848.61	1,480.14	28.98	10,142.02	4,023.55	20.51	14,230.68	46
667.80		17.68	1,490.18	140.78	3.90	1,643.81	47
80.00			915.17		298.29	1,183.57	48
4,403.39	13,560.00		24,997.67		13,983.52	39,981.19	49
1,000.82	668.50		2,023.90	580.39		2,604.29	50
705.58			846.88		813.06	1,160.94	51
122.17			194.61		818.02	612.03	52
1,161.91		60.97	1,784.54	506.78	1,027.70	3,319.11	53
2,328.39	4,373.08		10,015.96		5,544.28	21,500.13	54
5,217.27	12,040.00	179.36	21,062.54	5,126.69	22,344.40	43,407.04	55
1,242.31	1,065.50	165.90	8,250.44	100.00	7,988.86	16,344.30	56
749.34			921.80		243.81	1,165.61	57
335.64	800.76		1,931.84	160.00	206.40	2,298.24	58
544.30		4.15	1,938.02	319.57	351.96	2,601.55	59
1,970.07	420.00	17.62	5,278.95	151.45	1,790.68	6,529.45	60



TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health expenditures
62	Bellevue	1,596.44	37,576.97	1,184.70	61.75
63	Belmont	1,829.08	4,070.28	1,323.13	1,346.74
64	Bennett	609.08	5,332.29	270.00	
65	Benton	50.00	204.00		22.70
66	Berkley	229.45			
67	Bernard	180.95		9.00	
68	Bertram	115.77			
69	Beverington				
70	Birmingham	131.00	33.25		
71	Blairburg	249.47	250.00		
72	Blairtown	511.37	472.58	1,044.65	3,135.41
73	Blakesburg	82.85		288.34	12.00
74	Blanchard	915.18	963.55	58.50	
75	Blencoe	237.34	385.37	133.02	147.20
76	Bloomington	136.30	1,031.46	36.65	11.00
77	Blue Grass	1,138.35			
78	Bode	486.15	4,487.38		
79	Bonaparte	176.65	516.07	576.25	
80	Bondurant	428.79	2,667.37	782.14	
81	Bouton	22.20	54.56	17.50	
82	Boxholm	321.39		301.71	5.50
83	Boyd	797.06	1,735.05	445.80	64.10
84	Braddyville	165.00	174.35	83.00	
85	Bradgate	640.41	2,710.03	30.00	
86	Brandon	678.08	7,337.92	311.72	1,401.33
87	Brayton	86.15		988.52	15.00
88	Breda	312.60	4,648.82	2,257.86	
89	Bridgewater	129.30	35.62	314.00	
90	Brighton	835.32	2,910.84	743.41	283.50
91	Bristow	80.58	10,818.89	50.49	
92	Britt	982.90	6,931.83	882.30	
93	Brooklyn	1,676.74	9,547.98	2,099.59	403.60
94	Brunsville	161.00		10.00	
95	Buckeye	139.05			
96	Buck Grove	180.73	803.15	31.20	
97	Buffalo	305.65	2,288.63	58.75	
98	Buffalo Center	1,106.91	1,101.70	172.45	
99	Burt	455.50	7,573.75	215.00	
100	Bussey	219.52	57.00	578.00	13.00
101	Calamus	315.50		108.06	15.63
102	Callendar	349.00	2,455.37	174.17	
103	Calmar	2,100.00	2,960.77	119.25	10.00
104	Calumet	2,459.95	275.06		
105	Camanche	243.75	703.21	12.00	
106	Cambridge	352.13	778.96	437.00	
107	Cantril	146.15		75.75	23.65
108	Carbon	385.90			
109	Carlisle	279.25	5,385.00	344.21	
110	Carpenter	449.60	1,263.00	40.70	60.00
111	Carson	636.78	2,661.95	86.40	7.30
112	Cascade	1,206.64	1,468.25	1,177.96	2,815.19
113	Casey	323.87	5,143.80		10.00
114	Castalia	102.35		707.43	
115	Castana	443.14	5,136.08		
116	Castle Hill	83.95		1,987.35	
117	Cedar Heights (Waterloo, R. F. D.)	1,383.45	342.20	1,452.40	
118	Center Junction	232.82	347.74	4.40	
119	Center Point	985.35	2,258.60	22.37	82.00
120	Central City	4,551.37	3,067.38	2,019.42	
121	Charlotte	911.00	1,300.74	250.00	
122	Charter Oak	938.27	11,931.13	1,380.00	146.68
123	Chatworth	90.46		18.00	
124	Chelsea	472.18	518.45	770.00	

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—  
TOTAL

Number	Total direct department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year
62	2,837.70	18,295.70	1,136.54	62,602.80	4,000.18	18,914.75	86,237.73
63	4,486.00	20,804.42	42.76	33,905.51	1,700.00	43,159.53	63
64	1,667.77	1,000.00	808.05	9,777.17		4,731.57	14,508.74
65	164.35			450.05		886.76	65
66	428.25			687.70		909.11	66
67	1,067.18	2.00		1,559.73		2,305.01	67
68	487.21			808.08		29.00	68
69	206.73			206.73		334.98	69
70	1,218.00		157.43	1,589.77	1,400.00	1,315.83	70
71	2,037.75		15.10	2,053.32	308.00	235.00	71
72	1,350.69	1,232.00	12,032.39	19,708.49		21,008.82	72
73	1,481.43		7.85	1,821.96		2,259.23	73
74	905.36	1,913.00		4,745.99	59.71	6,025.54	74
75	503.36			1,516.29		1,003.90	75
76	617.61		41.70	1,875.22	770.75	370.00	76
77	463.75	56.40		1,680.95		606.33	77
78	1,888.50	15,047.51	40.06	21,804.77	990.15	6,472.05	78
79	366.87			1,633.84		1,701.49	79
80	1,108.47	720.25		5,797.62	1,231.57	1,002.02	80
81	459.11	919.73		1,474.10		35.82	81
82	911.38			1,489.08		1,787.15	82
83	922.20	9,001.00	106.10	13,650.05		2,560.20	83
84	961.72		38.89	1,415.06	868.58	2,310.79	84
85	338.15	600.00	107.50	4,435.00	4,500.00	997.73	85
86	328.68	26.25		10,083.53		6,041.16	86
87	583.30			1,672.97		255.30	87
88	213.80	475.00		7,908.00		801.13	88
89	1,227.62			1,706.54		366.00	89
90	5,206.77	7,000.01	265.02	17,353.87	3,833.72	4,029.70	90
91	159.82		424.50	11,542.78		5,208.24	91
92	4,202.38	15,192.26	58.01	28,310.55	2,640.04	5,927.03	92
93	3,548.31	5,976.33	216.12	21,468.65	39.92	4,080.89	93
94	1,588.37			1,754.85	32.04	2,374.63	94
95	1,792.95			1,932.60		1,661.01	95
96	180.71	300.30		1,502.09		2,308.70	96
97	451.07	1,120.00	118.55	4,372.65		3,319.26	97
98	4,279.10	570.00	305.50	7,505.75		6,128.06	98
99	619.70	12,752.05	1,258.30	22,874.55	4,576.54	18,723.80	99
100	2,203.90	161.19		3,206.58		28,255.67	100
101	1,876.30		11.76	2,322.85		1,367.34	101
102	322.11	600.00	152.63	4,113.88	4,527.67	8.08	102
103	6,846.24	2,657.71	288.06	14,067.12		10,893.32	103
104				2,753.04		10,656.06	104
105				191.60		1,685.77	105
106				272.66		561.06	106
107	2,155.56	1,027.07		4,750.72	1,965.80	10.37	107
108	1,392.62		38.50	1,676.16	580.00	149.88	108
109	122.50			408.43	2.57	46.00	109
110	1,872.35	275.00	15.95	8,172.35	267.00	8,024.14	110
111	326.90	474.50		2,025.21		3,041.05	111
112	1,578.97	8,330.00	256.16	13,586.46	1,017.05	3,800.70	112
113	6,163.75	6.00		13,165.39	1,472.00	18,404.21	113
114	1,173.20	1,216.00		6,009.96		18,628.46	114
115	1,388.67			2,108.45	2,429.77	4,467.20	115
116	488.70	1,637.50		7,604.35		996.58	116
117	1,238.82		126.20	2,436.32		3,165.01	117
118	892.05	11,254.63	580.79	15,805.61	73.90	3,009.95	118
119	1,302.93	333.75	9.77	2,231.41		842.07	119
120	2,025.88	912.00	35.00	6,321.32	1,066.15	4,418.31	120
121	1,536.13	1,041.25		12,205.35		2,686.10	121
122	2,834.46	715.00		6,011.20		6,182.71	122
123	1,544.57	6,573.40		22,514.05	2,000.00	9,024.94	123
124	194.12			302.58		479.02	124
	1,638.15	1,577.50		4,971.31	27.00	4,805.41	124

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
126	Chester	114.55	946.00		
126	Chillicothe	44.75			
127	Churdan	784.32	4,504.10	610.00	288.26
128	Chester	375.63	118.40	550.00	179.26
129	Clare	338.88	2,010.13		
130	Clarence	1,112.83	3,292.98	601.87	
131	Clarksburg	884.18	2,730.00		
132	Clayton	184.50	33.82		
133	Cleasfield	814.28		766.79	
134	Cleghorn	256.08		150.00	
135	Clemont	100.50	109.00	300.30	
136	Clemont	192.08	1,100.25	254.94	
137	Clio	111.00		100.00	
138	Clover Hills (via Valley Junction)				
139	Cottier	301.40	708.50	374.90	15.00
140	Coburg	54.00			
141	Coggon	526.64	5,272.15	250.00	
142	Coln	1,440.62	1,438.71		
143	Colesburg	201.00			
144	College Springs	275.85		8.50	3.25
145	Collins	453.43	902.07	302.00	136.19
146	Colo	332.14	1,707.31	485.00	
147	Columbus City	5.00			
148	Columbus Junction	1,007.82	11,130.25	734.07	1,302.65
149	Conesville	379.85	28.70	23.71	
150	Conrad	285.50	1,794.15	48.80	123.70
151	Conway	1,421.80	415.00		
152	Coon Rapids				
153	Coppeck	71.30			
154	Coralville*				
155	Correctionsville	483.29	15,402.69	2,253.00	
156	Cornwall	972.47	5,094.90	318.30	114.18
157	Corydon	2,900.58	28,938.88	1,020.00	40.70
158	Cotter	114.16			
159	Coulter	230.80	308.30	100.00	
160	Craig	298.50		181.65	5.10
161	Crawfordsville	1,059.81	1,087.17		
162	Cronwell	36.08		16.00	5.00
163	Crystal Lake	125.75			
164	Cumberland	305.10	2,141.22	511.54	
165	Curlow	545.75			
166	Cushing	206.56	3,080.33	102.00	108.30
167	Cylinder	183.12	422.42	28.75	
168	Dakota City	220.00	1,174.81	251.00	
169	Dallas	2,134.60			
170	Dallas Center	954.97	1,848.91	323.22	
171	Dana	198.88	1.00	60.00	
172	Danbury	909.21	4,516.21	654.51	282.32
173	Danville	150.50	2,081.25	70.81	
174	Davis City	129.78	1,746.44	8.00	
175	Dawson	179.19	275.65		20.00
176	Dayton	655.31	13,818.22	692.00	20.00
177	Deatur City	97.72	174.29	136.00	20.50
178	Dehann	178.11	4,600.17	123.00	
179	Deep River	330.60	1,113.80	618.00	
180	Defiance	170.23	5,750.30		
181	Delaware	20.00			
182	Dehl	15.31		76.60	
183	Delmar	688.23	3,007.47	235.70	30.00
184	Deloit	974.87	2,919.83		
185	Delphos	15.00			
186	Delta	508.61	87.53	851.00	
187	Denver	2,287.25	3,844.45	364.75	153.12

\*Failed to report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—TOTAL

Number	Total direct department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year	Number
126	777.22			1,837.78		2,683.52	4,521.31	125
126	81.31			136.06		326.06	482.11	126
127	2,506.22	8,066.02		17,388.02	318.46	7,944.12	25,646.50	127
128	2,506.19		288.47	4,037.05	278.00	2,375.00	6,691.04	128
129	646.22		630.00	8,845.24		381.30	4,226.63	129
130	1,934.05	480.00	2,030.65	8,819.49		4,941.32	13,300.81	130
131	30,266.00	1,584.90		35,957.83	484.46	3,407.00	30,900.18	131
132	607.50			860.84		178.75	1,034.59	132
133	2,329.72	150.51	4.00	3,704.90	146.12	1,313.70	5,213.81	133
134	979.31			1,384.20		725.37	2,109.76	134
135	430.41			1,002.50		641.51	2,304.07	135
136	2,981.22	6,986.42	3,555.38	14,009.20	536.82	918.72	16,414.93	136
137	414.48		152.33	777.81	101.64		879.45	137
138			130.21	130.21		175.00	305.21	138
139	1,565.17	110.50	5.99	3,106.89		4,130.25	7,237.24	139
140			200.30	632.30	1,306.82	82.45	2,002.36	140
141	1,508.39	1,412.50		8,909.50		2,774.16	11,743.75	141
142	2,772.14	903.00		6,614.48	227.40	1,012.80	7,854.77	142
143	2,732.03			2,933.03		145.65	3,078.68	143
144	3,171.53		787.12	4,196.78		1,509.41	5,706.60	144
145	1,808.70	1,022.50		4,771.95		1,022.36	6,455.31	145
146	2,325.92	1,303.75		4,355.92		1,559.96	5,885.88	146
147	1,131.00			1,136.00		130.21	1,275.21	147
148	18,734.72	633.19	104.07	29,240.78	500.45	12,880.98	42,637.21	148
149	996.70	600.00		1,054.01		1,588.50	3,242.51	149
150	1,517.55	5,500.45	1,010.50	10,340.70		3,385.97	13,726.67	150
151				1,857.80	771.15		2,629.04	151
152				155.59		30.75	216.34	152
153	113.79							153
154								154
155	1,144.85	2,238.70	1,000.00	22,520.63	3,915.64	29,485.27	35,485.27	155
156	548.04	19,223.10	81.27	12,352.29	1,092.50	4,500.47	22,944.56	156
157	841.35	9,806.73	24,500.00	68,108.66	2,707.48	13,300.17	84,181.31	157
158	900.80		524.22	1,559.12		221.25	1,780.37	158
159	607.90	27.20		1,514.29	300.00	608.60	2,422.96	159
160	471.07			936.32		1,353.67	2,353.67	160
161	1,105.34	1,004.85		4,947.17		1,474.65	6,420.83	161
162	674.99			732.12		400.70	1,301.82	162
163	788.60	479.00		1,303.44		6.11	1,309.55	163
164	2,063.58	1,840.23	80.81	6,448.50	250.00	3,914.37	10,612.87	164
165				545.75		100.00	706.44	165
166	744.90	4,451.15	227.80	9,039.14	5,645.00	15,781.25	22,406.41	166
167	210.50			763.83		1,569.04	2,332.87	167
168	254.00	1,003.25		3,636.17	600.50	2,071.18	6,307.85	168
169	1,067.49	2,975.70		2,134.00	2,292.72	208.83	4,606.15	169
170	407.76			8,290.49	7,000.58	1,800.46	15,091.53	170
171	1,514.54	4,284.81	15.30	602.29		1,144.99	7,144.99	171
172	1,367.67	925.00		5,644.23	816.97	2,856.28	15,081.25	172
173	477.48	1,572.35	278.20	4,262.25	413.00	1,804.90	6,570.75	173
174	665.88	300.00	44.94	1,775.57		58.54	1,834.11	174
175	1,494.84	15,007.40	81.29	28,478.26	3,879.68	13,073.52	42,450.80	175
176	1,187.41			1,615.92		444.28	2,660.20	176
177	1,234.90	220.00		6,608.27		613.50	7,311.77	177
178	2,778.71	858.05		5,690.31	31.90	2,709.32	8,440.53	178
179	3.80			5,024.92		1,719.80	7,044.81	179
180	403.19	111.07		534.90		49.98	584.84	180
181	1,780.24			1,872.15		447.54	2,119.60	181
182	1,301.14	650.50		5,071.04		8,746.48	13,843.83	182
183				3,404.00	683.82		4,778.51	183
184	105.44			120.44		249.32	360.76	184
185	4,028.25		7.41	5,622.85	417.71	8,949.77	10,999.56	185
186	1,915.51	2,760.98		12,336.13			20,094.00	186





TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
251	Fontanelle	337.43	10,797.58	173.70	
252	Fort Atkinson	174.06			
253	Forstoria	63.50		461.00	
254	Franklin	84.00	25.13	4.00	
255	Fraser	279.38			
256	Fredericksburg	457.33	10,409.68		
257	Frederika	74.00			114.25
258	Frederika				
259	Fremont				
260	Galt	1,009.22			
261	Galva	148.22		34.00	
262	Garber	2,713.21	7,068.87	739.79	297.94
263	Garden Grove	56.82	20.00	7.50	
264	Garnaville	436.66	3,176.16	519.80	280.00
265	Garner	206.06	50.00	1.00	
266	Garrison	2,272.24	5,786.31	161.90	7.00
267	Garwin	216.23	300.00	275.00	
268	Geneva	303.49	1,306.57	174.00	2,883.10
269	George	42.70		154.40	
270	Gilbert	900.39	2,897.33	607.33	296.60
271	Gilbertville	58.21	1,109.55		
272	Gilman	581.91			
273	Gilmore City	608.62	2,657.92	920.00	
274	Gladbrook	1,001.34	3,066.63		142.35
275	Gidden	771.85	4,045.14	289.50	36.75
276	Goldfield	508.78	31,187.56	1,270.00	35.00
277	Goodell	390.50	2,175.25	952.13	20.00
278	Goodlake	136.44	306.20	275.37	
279	Gowrie	95.00	182.00		
280	Graettinger	1,800.56	4,132.37	1,245.70	
281	Grafton	605.87	1,001.82	339.00	
282	Grafton	391.83	1,136.83		
283	Gratiot	54.00			
284	Grand Junction	397.58	1,088.57	637.69	89.00
285	Grand Mound	432.34	1,226.78	720.00	
286	Grand River	141.11	215.14	20.00	32.73
287	Grandview	328.75	698.50		
288	Granger	325.26	30,124.23	1,136.67	
289	Grant	246.14			
290	Grant City				
291	Graville	284.12	179.59	612.75	
292	Gravily	262.19	447.12	85.50	
293	Gray	229.64	12,211.77	234.76	
294	Greely	157.01	137.00	184.57	37.00
295	Greene	789.49	3,969.57	708.50	
296	Greenfield	1,739.53	26,215.68	480.90	118.30
297	Green Island	141.00			
298	Greenville	929.15	1,509.35	226.90	
299	Grimes	2,587.89	2,928.91		
300	Grissold	977.54	5,737.15	1,557.62	48.30
301	Grundy Center	983.94	7,067.73	1,025.74	985.80
302	Gruver	102.13			
303	Guernsey	147.80		24.00	
304	Guthrie Center	968.50	5,271.98	1,466.96	871.65
305	Guttenberg	1,361.49	17,576.30	8.40	20.00
306	Halburt	55.75	1,416.18	79.43	
307	Hamilton	146.40	236.13	1.70	45.65
308	Hancock	109.35			
309	Hanlontown	256.69	8,066.75		
310	Hansell	21.30	132.00	75.00	
311	Harcourt	899.38	2,174.73		
312	Harty	129.28	1,654.16	47.22	
313	Harper	331.66			10.00
314	Harpers Ferry	140.50	1,063.00	28.20	

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1922—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1922	Grand total for year
251	1,309.78	6,043.75	2.62	18,624.80	47.30	8,286.58	20,958.74
252	839.56		183.56	1,107.20		217.26	1,414.46
253	34.77		8.00	1,023.80	1.50	4,746.81	5,778.11
254	77.13			100.25		230.54	307.69
255	382.17			561.55	208.03		769.58
256	789.71	2,414.00		14,154.86		5,290.80	19,445.66
257	394.82		84.75	555.57		433.92	987.40
258							
259	2,961.51		442.53	4,454.94	2,121.77	2.98	6,579.60
260	632.16	600.00		1,414.38	600.00	612.51	2,626.89
261	725.84			12,445.05	224.02	12,637.53	25,297.20
262	588.78		116.21	785.31	1,806.44		2,591.44
263	711.25			5,600.20		1,418.48	6,918.74
264	2,527.17	641.93		3,426.16		524.01	3,950.17
265	1,673.57	72,329.15	569.02	82,796.19	6,261.50	9,043.60	98,100.38
266	1,574.05			2,366.18		1,101.40	3,467.64
267	1,748.62	3,359.10		9,674.88		6,069.07	16,343.95
268	1,106.45		39.15	1,493.70	453.15	1,332.34	3,380.19
269	3,748.44	1,125.00		9,575.18	87.15	2,085.12	11,747.45
270	984.81	523.67	64.96	2,562.20	1,639.67	15.97	4,457.84
271	163.71		6.30	1,504.44	191.85	309.25	1,905.54
272	2,108.74	2,638.58	4,756.04	7,793.36		3,283.70	17,063.60
273	2,208.25	3,437.90	5,060.68	15,467.11	17,511.20	36,438.25	68,435.25
274	4,822.15	2,180.25	80.00	12,235.89		13,142.86	25,378.75
275	2,022.61	2,409.23	1,194.66	38,717.78	1,035.00		44,161.53
276	3,360.00	995.00		6,802.97		7,513.70	14,406.67
277	815.56		105.92	1,630.80	529.22	84.58	2,265.60
278	959.39			1,180.39		1,065.91	2,246.30
279	5,400.03	1,032.50		18,731.16	754.17	11,326.19	25,811.52
280	742.03		40.00	3,217.72	500.00		3,972.88
281	791.30	720.00		3,029.99		5,338.79	8,368.75
282	4,000.00			1,055.96		144.40	5,100.36
283	9,092.43	2,167.50		9,292.47		3,135.13	12,427.60
284	2,639.20		1,995.54	7,663.70	13,723.12	1,363.74	22,119.62
285	1,005.76			1,802.14		24.63	1,826.77
286	465.15		295.00	1,847.40	3,500.00	366.88	5,714.28
287	314.78	400.00		749.21		24,511.17	25,260.38
288	513.57		11.56	801.07	100.95	419.66	1,321.68
289	51.00			51.00		131.08	182.08
290	1,242.18	6,060.91	49.31	9,037.85	1,160.75	230.48	10,429.08
291	1,523.40			2,318.21	247.65	989.76	3,555.82
292	327.43		189.00	13,813.00	37.45	13,860.30	27,713.75
293	2,333.37	789.00		3,667.03		1,224.30	4,892.23
294	2,506.06	2,105.00	1,567.58	14,425.19	903.62	3,532.37	18,961.18
295	4,636.03	9,839.08	355.22	43,353.04		19,867.06	63,223.00
296	213.71			354.71		1,086.25	1,440.96
297	193.85		59.71	2,430.06		636.82	4,318.44
298	919.18	500.00		7,095.38		1,091.94	8,117.82
299	2,894.85	1,514.53	279.85	12,630.62	7,843.64	7,674.16	27,677.42
300	5,283.85	3,182.29	418.41	19,577.73	6,500.00	25,318.98	41,396.71
301	1,068.82			2,070.05		843.89	2,914.94
302	914.00			1,464.79		792.82	2,256.81
303	8,222.47	5,780.50	1,106.98	23,580.37	12,781.25	12,780.79	49,124.41
304	5,177.63	440.00	1,447.46	26,031.50	2,411.47	4,645.57	33,088.54
305	369.75	1,397.50		3,218.61		2,604.90	5,823.60
306	884.45			514.33		2,945.96	1,090.19
307	1,228.80			1,337.91		1,394.10	2,731.81
308	215.75	210.00		8,849.18		1,875.11	10,724.29
309	150.47			778.77		481.31	860.08
310	90.19	300.25		3,464.49		1,926.81	5,391.50
311	261.04	902.00	75.75	3,151.25		176.28	3,327.53
312	844.76	8.40		1,180.81		201.84	1,382.61
313	607.11	216.00	421.90	2,567.23	141.27	174.31	2,882.80



TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life property expenditures	Total health expenditures
314	Harris	204.49	5,224.25	1.00	240.61
315	Hartford	220.92			
316	Hartley	2,061.75	42,568.28	2,081.72	1,516.71
317	Hartwick	196.66			
318	Harvey	341.46	255.15	109.00	
319	Hastings	200.29		922.48	
320	Hawcock	1,812.25	4,541		
321	Hawke	446.76	8,230.92	287.81	46.92
322	Hawesville	227.25		221.58	68.48
323	Hazleton	1,840.31	318.00	99.00	
324	Hedrick	1,917.47	1,950.00	302.20	
325	Henderson	250.50			
326	Heplurn	20.86	14.19		
327	Hills	132.30		259.86	
328	Hillsboro	175.69	3.45		6.00
329	Hinton	377.19	1,093.51	10.00	
330	Holland	97.60	100.00	1.48	
331	Holstein	1,830.20	11,290.82	1,837.36	
332	Holy Cross	98.00	128.15		
333	Hopeville				
334	Hopkinton	108.87	3,476.30	251.66	
335	Hornick	1,041.45	2,827.50		
336	Hosper	1,832.45	9,544.19	40.00	825.60
337	Hubbard	734.18	1,178.68	1,244.53	
338	Hudson	1,812.82	5,250.32	697.65	2.50
339	Hull	2,669.83	1,625.48		314.63
340	Hunston	679.58	2,230.79	676.10	
341	Hurstville				
342	Huxley	1,027.57		56.50	
343	Imogene	878.54		99.80	13.70
344	Inwood	561.45	4,809.50	1,150.10	11,320.00
345	Ionia	45.22		40.00	14.00
346	Ireton	960.00	551.14		
347	Irwin	490.40	3,861.87		
348	Jackson Junction	59.17			2.00
349	Jamacia	418.12		419.70	62.35
350	Janesville	188.00	21.93	248.25	50.00
351	Jesup	350.72	1,045.39	710.00	60.35
352	Jewell Junction	1,178.29	1,150.79	215.16	
353	Jole	230.72	174.90		60.00
354	Jolley	168.04	2,179.52	50.76	
355	Kalona	308.25		1,738.15	15.15
356	Kamrar	99.13	809.90	220.08	1.84
357	Kanawha	1,351.33	7,080.22	369.00	283.71
358	Kellerston	179.40		206.80	
359	Kelley	185.29	2,921.66		
360	Kellogg	347.00	261.00		
361	Kensett	284.77	72.50	100.00	8.20
362	Kent	6.75	577.85		
363	Kenwood Park	539.25	5,980.10	418.00	375.46
364	Keosauqua	1,839.52	11,726.80	600.00	
365	Keota	475.82	4,012.26	456.85	270.65
366	Kewick	111.41		96.00	6.35
367	Keystone	467.58	4,678.27	435.00	16.00
368	Kimbarton	625.42	11,225.25	129.50	
369	Kingsley	895.52	4,462.94	1,858.41	
370	Kinross	74.50			
371	Kirkman	137.30	7,838.59		
372	Kirkville	99.55			
373	Kiron	580.00	1,016.00		
374	Klemme	983.20	492.53		12,310.27
375	Kulerin	174.70			
376	Knowlton	36.96			

\*Failed to Report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year
314	6.06	10,323.61	48.00	16,054.11		966.75	17,010.84 314
315	934.80	330.00	29.04	1,293.80		1,170.22	2,704.07 315
316	3,215.83	54,802.78	75.56	106,185.61	16,028.81	8,882.96	131,067.37 316
317	269.32		11.66	477.94		420.15	897.79 317
318	367.06	307.17		1,469.84		246.21	1,656.60 318
319	1,063.42	130.00	7.58	2,204.67		720.06	3,944.67 319
320	173.45	675.35		7,005.12		6,865.01	13,867.13 320
321	1,782.30	4,063.00		9,836.73		1,068.04	11,806.66 321
322	117.61			634.92		360.48	995.40 322
323	1,068.71			2,068.71		111.07	2,179.68 323
324	1,187.29	10,814.57		15,792.16	1,287.32	9,037.82	30,117.40 324
325	934.32		2.50	216.68		319.96	1,507.25 325
326	143.02			741.01		753.79	970.47 326
327	348.85			1,789.11		1,509.33	2,549.34 327
328	1,003.97	300.00		3,493.26		518.41	3,907.52 328
329	1,712.56			1,635.82		2,371.81	6,065.07 329
330	1,112.37	911.49		1,654.44		849.58	2,485.40 330
331	5,819.73	4,203.00		24,082.30	3.60	20,924.02	64,010.92 331
332	427.75			648.90		127.10	776.00 332
333							
334	2,098.64	1,189.30		7,974.76		1,251.75	9,226.51 334
335	1,659.28	600.08		6,219.01		3,210.26	9,429.27 335
336	1,697.35	3,031.25		16,671.24		2,196.03	18,867.27 336
337	2,243.15			5,400.51	948.43	7,143.72	19,192.67 337
338	1,119.03	5,600.60	2,065.12	16,554.44		4,400.85	21,015.29 338
339	1,112.37	911.49	5,234.87	12,282.67		5,065.19	17,347.86 339
340	3,856.98	25,681.40	94.10	33,225.34		5,137.00	38,362.34 340
341	44.50			44.50		802.08	846.58 341
342	1,003.75	3,178.56		5,325.32		228.27	5,553.59 342
343	438.50	810.40		1,941.11		710.74	2,651.85 343
344	1,880.82		379.23	20,719.29	6,750.19		27,478.48 344
345	591.28			1,090.60		591.02	1,681.28 345
346	2,771.06	3,888.19		3,888.19	3,912.27	1,826.92	9,627.58 346
347	627.80	905.00		5,884.66		2,639.56	7,524.32 347
348	545.51			606.68		174.20	780.88 348
349	1,407.74	498.40	75.53	2,893.77	107.13	4,542.31	7,573.21 349
350	790.50			1,226.75		17.00	1,244.71 350
351	3,377.35	1,985.75		7,828.21		2,561.25	10,389.46 351
352	5,600.36	3,569.81	1,568.62	13,182.63	2,283.04	3,670.30	19,135.93 352
353	1,367.66	340.50	50.25	2,253.52		69.53	2,323.05 353
354	1,445.43	275.50		4,124.25		1,063.79	5,188.04 354
355	1,153.56		318.44	3,428.64	400.70	1,709.13	5,538.47 355
356	625.06	2,195.28		3,981.29		2,300.48	6,281.77 356
357	6,005.16	7,683.29		23,463.01	25.00	4,052.77	27,515.68 357
358	1,180.28	300.00	827.73	2,158.31		770.80	3,929.19 358
359	303.73	910.75		4,272.47		679.53	4,951.96 359
360	2,339.68	1,640.50	308.01	6,041.19		2,007.59	8,048.78 360
361	1,684.92			2,190.30		18.72	2,213.71 361
362	122.54	1,125.40	30.17	1,887.71		234.76	2,097.48 362
363	2,047.49	22,886.56		29,167.06	2,185.77	6,873.20	38,226.12 363
364	430.00	1,300.05		16,066.72		141.06	17,467.80 364
365	4,939.59	3,864.24	530.44	14,548.35		1,220.73	15,769.08 365
366	1,141.32			1,206.06		1,972.97	3,118.29 366
367	1,590.34	1,900.00		8,863.19		3,459.60	12,362.81 367
368	628.45			15,796.51		2,159.71	17,946.22 368
369	6,580.00	4,464.21	25,504.60	50,733.60	1,985.95	18,090.98	71,380.61 369
370	305.23	242.68		672.50		151.05	823.55 370
371	245.57	960.00	654.03	9,233.49		1,097.22	10,330.71 371
372	246.15	290.00		605.70		204.66	810.36 372
373	1,832.67			2,168.57		865.68	4,033.05 373
374	1,185.45	1,009.00		16,881.06	1,802.80	2,603.61	22,087.46 374
375	1,307.04			1,481.74		1,191.88	2,673.62 375
376	138.85			178.78		1.61	180.46 376

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
277	Lacena	210.30	4,549.09		15.00
278	Ladora	122.90	210.92		2.90
279	Lakota	275.56	385.36	588.50	25.00
280	Lake Mills	886.28	2,634.61	1,214.06	1,361.44
281	Lake Park	1,474.70	9,456.28	130.00	11,856.69
282	Lake View	725.91	16,403.01	2,022.00	83.70
283	Lamoni	2,382.14	3,844.05	1,058.00	522.64
284	Lamont	135.58	534.75	800.00	
285	Lamotte	272.01	500.08		
286	Lanesboro	232.85	77.82	69.35	2.85
287	Lansing	160.51	2,681.19	1,627.05	
288	LaPorte City	690.58	234.10	2,634.22	708.88
289	Larchwood	2,900.78	5,771.11		
290	Larrabee	264.40	2,580.03	1.50	
291	Lattimer	318.09	816.24		136.12
292	Lattimers (Via Rwyorth R.F.D. No. 14*)				
293	Laurel	130.53			
294	Laurens	1,072.68	50,391.27	1,000.00	90.00
295	Lawler	681.91	4,508.92	1,459.95	
296	Lawton	384.17	1,942.34	435.61	
297	LeClaire				
298	LeGrand	140.13	968.04	16.00	82.02
299	LeGrand	186.06		9.35	
300	Lehigh	828.85	6,293.83	400.05	
301	Leighton	6.00	333.92		
302	Leland	882.46	298.61		
303	Lenox	1,427.65	8,546.76		
304	LeRoy	99.22		60.75	22.94
305	Lester	741.00	4,494.25	458.50	15.00
306	Lettsville	605.05	671.49	245.17	25.00
307	Lewis	875.61	2,307.21	90.00	
308	Libertyville	391.66			
309	Liddell	497.92	2,228.58	160.51	
310	Line Springs	1,371.45	637.49		
311	Lincoln	256.17	668.88	204.82	17.50
312	Linden	1,160.32	271.70	46.45	
313	Lineville	249.36	4,400.19	908.00	
314	Linn Grove	145.15	288.11	76.00	46.00
315	Lisbon	521.37	3,421.71	489.00	311.05
316	Lisbon	351.80	651.26	52.78	4.30
317	Littleport	18.25			
318	Little Rock	1,716.37	8,652.85	49.00	17.50
319	Little Sioux	106.29	635.27		
320	Livermore	784.24	11,523.60	50.05	10.00
321	Lodgepole	11.55		14.00	
322	Logan	438.90	6,610.20	471.60	497.13
323	Lohrville	726.13	1,430.85		
324	Lone Rock	51.00	10,161.72	198.00	432.65
325	Lone Tree	712.54	1,835.63	800.21	
326	Long Grove	30.75	630.04		35.00
327	Lorimer	1,284.06			
328	Lost Nation	5,787.47	1,435.49	800.00	10.00
329	Loxville	1,465.98	33.00	59.40	14,699.32
330	Lowden	1,894.82	861.84	37.00	
331	Low Moor	477.05	1,518.23	692.00	
332	Luana	1,564.40	50.00	75.00	
333	Lucas	236.17	407.50	614.75	2.00
334	Luther	158.90	534.92		
335	La Verne	3,847.80	7,270.25		
336	Luxemburg	37.35		85.84	1.00
337	Luzerne	189.59		170.00	
338	Lynnvale	194.70		248.88	
339	Lytton	319.53	1,065.80	25.60	

\* Failed to report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year	Number
277	614.06	1,701.50	22.17	7,112.90	500.00	965.30	8,548.20	277
278	624.51	1,006.75	57.95	2,627.00		8,494.12	6,121.12	278
279	2,809.56	809.00		4,082.98	765.00	1,265.80	7,013.78	279
280	5,717.42	4,430.25	1,794.49	14,078.58	683.50	10,872.35	29,844.43	280
281	1,156.64	325.00		2,482.31	2,806.41	9,862.66	28,844.37	281
282	2,347.01	3,063.90	8,800.54	23,966.07	4,675.12	15,987.24	34,628.43	282
283	7,027.00	2,449.74		17,444.97		7,482.80	24,927.86	283
284	1,367.08	1,815.42	116.41	5,239.12	11.70	4,660.34	5,250.87	284
285	2,403.29	605.50		8,879.88		1,089.36	9,437.13	285
286	1,015.95	7,521.00	59.03	8,982.45	71.10	403.58	14,900.13	286
287	4,651.42	925.50	1,238.00	12,403.67	8.00	2,678.46	15,034.31	287
288	5,308.07	1,005.43	667.14	11,327.45	2,851.15	865.74	15,034.31	288
289	843.44	1,705.00		11,239.33		8,944.13	15,173.46	289
290	208.59	1,636.44		4,810.36		713.50	5,524.50	290
291	808.70	511.50		2,660.45	131.90	1,032.16	4,054.71	291
292								292
293	467.00			637.13		1,224.97	2,162.10	293
294	1,343.42	18,072.84		17,910.21	9,900.20	27,337.43	109,236.84	294
295	2,360.95	1,031.25		9,831.90		4,382.50	24,615.65	295
296	358.91	60.00		5,181.60		2,133.84	5,314.87	296
297								297
298	306.27	1,000.07	32.16	3,905.50	158.81	570.52	3,234.92	298
299	1,111.88			1,308.10		886.24	1,694.43	299
300	2,387.40	1,477.00	240.00	11,036.82		6,390.74	17,927.56	300
301	329.57		175.90	475.29		61.00	2,714.26	301
302	103.68			1,250.75		379.50	1,635.30	302
303	4,396.48	2,311.00	159.36	17,721.65	925.00	12,040.47	30,687.12	303
304	602.37		8.15	705.43		223.08	1,017.55	304
305	684.70	1,545.35		7,038.80		1,150.40	9,382.20	305
306	136.05	180.00	61.17	1,745.76	1,316.03	1,227.15	4,286.94	306
307	1,594.26	1,250.25		5,943.92		4,911.56	10,855.48	307
308	848.77	5,067.00		4,198.03		197.86	4,256.89	308
309	676.78	780.00		4,338.79		6,702.00	9,040.79	309
310	560.75	733.50		2,308.13		1,463.23	4,766.42	310
311	109.28	720.00	2.90	2,261.81	80.00	906.24	3,248.05	311
312	6,770.30	100.00	3.00	8,378.53	31.95	847.20	9,257.68	312
313	734.38	1,100.00		7,087.50		1,641.87	8,729.37	313
314	1,844.50	2,101.50		4,501.32	600.00	9,314.25	13,829.57	314
315	6,642.28	1,811.48		13,425.72	1,021.50	2,033.87	17,379.19	315
316	3,063.28			4,839.65	24.00	1,504.45	6,458.10	316
317	707.42			836.94	414.15	67.22	1,318.31	317
318	1,236.94	6,739.21		18,394.52		5,670.26	24,063.83	318
319	251.80			1,073.46		373.75	1,447.21	319
320	1,329.40	9,000.20		24,369.54	6,500.00	11,184.78	42,054.22	320
321	551.54	303.25		883.84		609.15	1,492.99	321
322	4,992.36	55,198.16	6,886.04	75,082.29	709.77	12,610.96	88,400.12	322
323	1,307.97	6,237.95	7,330.50	18,076.24	8,470.19	6,179.52	32,725.95	323
324	3,558.76	647.00		11,035.67		1,017.49	9,221.65	324
325	787.42	816.25		7,604.14		1,073.41	9,272.87	325
326	3,214.32		183.85	4,002.25	570.23	8.57	5,271.05	326
327	1,224.55	22,306.93	599.79	46,011.93	697.00	48,225.67	93,225.67	327
328	3,109.36		11.96	4,679.59		1,546.70	6,999.27	328
329	2,270.52	1,100.00		6,353.98		5,024.51	11,418.49	329
330	806.81	480.64	60.00	3,744.73	1,000.00	736.79	5,471.52	330
331	658.81			943.50		648.09	1,591.29	331
332	902.37		22.35	2,115.42		34.49	2,454.33	332
333	222.40	623.00		1,703.82		808.96	2,512.78	333
334		1,374.41		11,092.56	666.53	6,131.35	15,790.13	334
335				529.64		170.92	700.56	335
336		419.45		912.97		1,035.18	2,353.61	336
337		499.00		2,330.70		2,353.24	4,683.94	337
338		739.23		4,303.60		2,361.21	7,655.49	338
339		1,925.27						339



TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
440	Macedonia	207.81	1,156.58	518.00	
441	Mackaburg	45.40	78.17		3.50
442	Madriol	1,156.89	1,478.95	1,554.35	44.00
443	Magnolia	19.00	102.73	9.40	
444	Malcom	108.09	1,200.10	619.75	
445	Malloy	201.99	622.53		30.00
447	Malvern	17.00	200.00	474.50	
448	Manilla	752.00	2,350.55		
449	Manly	4,424.61	16,239.00	2,402.75	
450	Manning	1,013.84	2,232.12	463.12	
451	Manson	84,157.05	1,006.74	484.20	
452	Mapleton	1,286.40	5,548.76	1,449.22	255.80
453	Marathon	798.28	3,394.92	1,107.35	214.30
454	Marble Rock	297.92	6,418.86	5.00	
455	Marion	1,518.82	3,565.84		
456	Marne	918.57	4,611.74		
457	Marquette	277.87	14,285.46	898.33	3,085.25
458	Martelle	289.31	2,300.48		
459	Martinsburg	405.22		12.00	
460	Martinsdale	164.19		24.00	
461	Marysville	116.85	4,000.00		
462	Massonville	214.82			
463	Massena	72.00	5.00	112.77	
464	Matlock	600.64	60.00	617.20	12.00
465	Maurice	291.50	816.92		
466	Maxwell	145.80		1,080.58	
467	Maynard	802.51	1,091.43	1,040.00	
468	Mayaville (Wakett P. O.)	1,833.45	5,794.10		
469	McCallensburg	62.50			
470	McCausland	280.00	83.00	274.45	221.35
471	McClintock	22.00	138.50		
472	McIntire	400.25			
473	McIntire	1,310.90	4,025.16	1,227.95	
474	Mechanicsville	620.00	175.00	124.75	
475	Medapolis	620.86	2,941.91	1,140.00	
476	Meilbourne	1,757.02		125.95	
477	Meibach	145.70	97.46		
478	Melrose	569.90	22.34	1,494.07	
479	Melvin	407.02		116.68	
480	Menlo	865.78	2,849.16	140.25	
481	Meriden	430.72	25.00	62.04	6.91
482	Merrill	237.17	238.40		
483	Messervy	1,059.68	12,245.19	1,568.00	960.65
484	Meyer	95.65	333.30	170.83	89.82
485	Middletown	55.00			
486	Miles	27.40		372.10	
487	Millford	272.60	1,536.24	25.50	
488	Millersburg	5,018.24	4,464.61	326.41	2,172.18
489	Millerton	67.50		160.00	
490	Millis	24.00			
491	Milltown	372.10	19,161.45	103.00	
492	Minborn	306.00	972.00		
493	Minden	129.24	3,247.70	426.56	52.60
494	Mingo	1,063.93	1,567.00	109.85	77.48
495	Mitchell	4,001.80	590.00		
496	Mitchellville	20.00	24.00		
497	Modale	393.73	5,061.43	801.80	
498	Monahan	430.34	15,514.82		
499	Moneta	467.13	226.85	205.00	
500	Monmouth	117.20		1.00	12.00
501	Monona	23.15			
502	Monroe	1,757.57	2,013.26	413.77	40.70
		803.91	956.77	326.44	3.72

\*Failed to report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1922—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1922	Grand total for year	Number
628.95	900.50	274.31	3,006.00	3,524.49	2,615.00	9,835.56	440
224.55	26.00		411.62		1,006.22	1,417.84	441
5,355.12	25,160.00	279.00	35,232.79	894.42	6,504.82	42,002.03	442
229.25			1,000.40		382.90	1,080.30	443
1,131.49	730.75		3,910.78	548.88	2,021.25	6,480.91	444
1,233.25	719.00	24.00	3,435.27	521.75	1,519.52	5,476.54	445
147.17			557.17		41.61	396.08	446
4,980.75			4,980.75		1,800.87	13,190.72	447
1,094.25	25,053.53	89.15	49,233.93	5,882.02	20,828.37	75,974.32	448
1,534.92	1,602.00	207.57	7,104.07	4,317.00	1,002.63	13,573.70	449
5,759.00	2,478.21		46,527.33	1.60	14,803.90	61,202.92	450
4,585.40	101,400.83	63.84	114,728.81	14,236.98	23,073.00	152,003.82	451
2,948.70	32,889.25	5,565.37	46,019.17	11,453.64	81,706.31	138,774.52	452
1,306.56	1,350.61		9,248.15		6,030.03	15,279.56	453
732.85	2,809.50		8,087.01	302.00	5,447.83	14,496.84	454
2,232.13	4,000.00	445.07	16,152.00	2,784.12	11,911.73	30,847.94	455
283.40	350.88	70.00	15,207.56	500.00	2,754.50	18,225.06	456
2,111.57	793.75		5,605.14	100.00	192.67	5,907.81	457
421.00			928.22		1,564.40	2,492.62	458
619.56			789.75		430.61	1,214.36	459
182.50			4,324.35		290.05	4,584.40	460
			214.83		102.00	316.83	461
603.29			3,065.57		1,079.15	5,244.72	462
2,276.73			1,088.27	97.50	306.50	2,083.27	463
365.85	174.00		2,887.02		27.00	2,915.02	464
701.18			6,080.64		3,123.99	10,109.63	465
2,047.53	1,494.17		8,481.01	1,345.50	10,135.00	19,616.01	466
824.00	9.40		255.43		449.50	704.91	467
192.91			2,790.07		2,500.79	5,290.86	468
1,306.35	620.88		781.32		1,002.43	1,783.75	469
201.75	427.67		500.20		1,256.37	1,855.57	470
4,880.89	1,731.50	1,000.00	15,116.43	28.40	27,500.96	42,645.79	471
2,108.89	27.16		2,311.49		304.25	3,005.74	472
2,081.84	687.50	5.00	8,077.15		1,729.48	9,806.63	473
2,909.21	687.50		6,058.62	3,677.68	3,607.45	12,403.76	474
1,730.70	200.00	288.94	2,980.67	3,750.12	186.15	6,921.94	475
1,884.19	105.00		4,191.40	3,390.80	2,776.49	10,358.69	476
1,286.38	31.00		1,941.08	500.00	883.02	3,304.70	477
182.50	9,980.91	1,000.00	15,058.60		932.73	16,991.39	478
1,331.50			1,846.20		3,737.55	5,068.81	479
			1,552.07		1,107.63	2,660.10	480
10,228.19	3,005.40		28,751.54		35,008.19	73,769.73	481
1,510.03	695.75		2,915.43		1,560.02	4,475.45	482
1,257.44			1,419.44		50.79	1,434.23	483
527.24	105.08		1,025.82		81.77	1,107.59	484
2,075.71	407.50	12.85	4,410.49		2,921.77	7,332.26	485
4,531.55	7,815.65	578.90	22,907.09	11.65	35,008.19	57,915.24	486
661.00			908.50		123.49	1,030.99	487
404.29			438.29	429.00	288.97	1,132.26	488
2,861.23	33,767.99	155.81	47,421.84		48,259.15	95,680.99	489
2,120.50	306.65	394.26	4,149.41		13.46	4,262.87	490
1,520.61	4,674.86	7.50	16,078.10	111.88	35,008.19	51,197.17	491
1,218.41	740.50	33.00	4,779.73		1,069.80	6,403.53	492
4,050.24	422.50		9,114.20		953.14	10,067.34	493
1,008.32		9.13	1,001.45		6.18	1,007.63	494
1,003.70	10,134.85		17,517.04	99.61	3,415.11	21,031.76	495
250.84	210.92		838.00		810.00	1,648.00	496
907.39	106.50	53.80	1,706.31	1,069.19	1,078.81	4,234.32	497
1,972.77			1,202.97		102.00	1,304.97	498
625.95	113.75		825.48		1,818.94	2,644.42	499
4,630.47	16,114.96		24,979.67		9,232.91	34,212.58	500
4,306.23	3,765.00	279.64	10,441.11	8,512.08	2,662.84	18,606.03	501

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
503	Montezuma	1,005.41	5,561.16	2,235.31	115.65
504	Montour	445.22	67.85		
505	Montrose	240.35	191.45		
506	Moorhead	804.40	11,812.35		15.00
507	Moorland	113.00	1,812.00	44.00	
508	Moravia	361.01	530.58	84.40	
509	Morning Sun	465.17	2,112.85	289.32	
510	Morrison	169.92	136.40	16.30	
511	Moulton	612.87	62,909.11	90.80	22,199.45
512	Mt. Auburn	630.00	1,132.90	50.00	
513	Mt. Ayr	740.51	9,481.91	972.15	
514	Mt. Sterling	134.90			
515	Mt. Union	10.00			
516	Mt. Vernon	2,710.58	10,344.71	1,004.12	1,624.51
517	Moyleville	5,279.59	15,523.13	1,501.50	
518	Murray	269.47	1,329.97	651.22	10.00
519	Nashua	388.45	5,016.69	675.10	27.01
520	Nemaha	3.31	215.00	59.52	70.67
521	Neola	1,792.17	14,004.05	1,023.36	
522	New Abin	647.74	34.00	665.35	
523	Newell	385.72	8,883.95	1,331.54	48,801.42
524	Newhall	1,694.96	2,284.00	92.35	
525	New Hartford	528.79	2,284.00	205.00	
526	New Liberty	78.00		50.75	
527	New London	1,568.98	27,290.17	1,914.02	200.00
528	New Market	244.35	162.04	406.00	274.75
529	New Providence	30.00		139.40	
530	New Sharon	1,667.98	2,500.36	309.8	3,500.00
531	New Vienna	179.42	537.91	28.46	200.00
532	New Virginia	251.88		229.80	10.00
533	Nichols	245.45	561.00	213.00	
534	Nodaway	624.56			
535	Nora Springs	982.95	4,448.12	1,585.00	
536	Northboro	292.86			
537	North Buena Vista	45.00			
538	North English	673.20	2,024.61	807.22	
539	North Liberty	416.86		21.26	
540	North Washington	115.64	3.00		
541	Northwood	951.21	6,441.00	1,623.32	337.83
542	Norwalk	229.13	724.82	29.49	3.00
543	Norway	423.29	694.74	781.51	
544	Numa	62.25	2.00		
545	Oakland	167.75	2,400.45	1,884.09	
546	Oakville	2,191.41	2.50	120.56	
547	Obregonian	433.04	2,229.29	1,474.60	27.30
548	Odeholm	2,227.79	6,329.54	3,003.22	634.82
549	Ogden	1,355.95	14,004.50	1,611.36	5.45
550	Okoboji	80.50			
551	Olks	344.05	3.50		
552	Olin	1,231.45	2,531.06	175.22	34.00
553	Ollie	137.80		430.60	
554	Oneida	250.16			
555	Onslow	280.55	279.52		
556	Orange City	5,046.35	4,221.03	23.00	182.68
557	Orchard	16.30	21.49	31.56	
558	Orient	2,452.72	6,066.82		
559	Orleans	154.32			
560	Oswego	3,035.52	7,680.34		
561	Ostendock	29.00			
562	Oto	284.53	3,545.71	300.00	
563	Ottosen	120.87	1,571.30	326.66	15.00
564	Oxford	780.30	943.15	247.30	

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year	Number
503	8,561.58	5,544.56	441.23	23,494.90	11,531.60	4,923.24	41,049.74	503
504	1,536.44			3,084.36		1,003.68	3,083.81	504
505	1,787.56			2,384.36		491.46	2,915.31	505
506	757.15		958.75	14,302.65		1,883.78	16,186.43	506
507	594.00	285.00		3,948.00		330.00	3,148.00	507
508	3,024.29		10.91	4,911.19	306.50	2,749.77	12,750.49	508
509	4,122.08	1,855.63	155.08	5,000.72		305.00	1,787.57	509
510	923.44			1,391.97		1,035.50	137,222.71	510
511	5,342.95	30,677.84		130,833.11	5,354.10	2,707.82	23,715.43	511
512	581.56		81.56	2,444.02		1,912.06	6,184.48	512
513	1,926.88	6,036.00		19,137.49		764.67	910.97	513
514	11.50			146.30		1,116.55	1,805.87	514
515	434.32		245.00	689.32		5,122.64	30,629.79	515
516	7,145.79	1,180.00	208.44	23,408.15		2,800.17	28,817.17	516
517	2,481.94	10,187.48	34.36	21,008.00		1,912.06	6,184.48	517
518	1,411.84	600.00		4,272.00		5,907.64	18,239.79	518
519	8,820.00			12,722.15		608.91	1,847.59	519
520	23.67			773.18	5.50	1,142.62	20,658.79	520
521	846.00	1,300.50		19,666.65	754.32	182.91	5,300.24	521
522	1,589.74			2,960.83		129.00	79,011.20	522
523	8,316.00	2,028.00	80.49	70,329.74	7,124.00	61.00	5,323.13	523
524	1,088.79	2,182.88	100.00	2,097.67		2,601.85	6,301.85	524
525	198.08		340.00	220.25		1,000.80	1,300.84	525
526	5,800.13	5,240.80		42,134.10		8,025.64	50,586.74	526
527	1,545.57		48.73	2,755.44		605.15	4,200.19	527
528	583.45		10.15	723.30	801.50	568.94	1,660.41	528
529	2,870.28	2,614.25	26.00	14,508.57	5,232.00	3,580.54	23,291.11	529
530	1,265.45			2,251.75		293.34	2,545.13	530
531	1,725.38			2,217.06		3,815.82	6,035.88	531
532	1,566.70		229.15	2,906.31		1,044.07	3,950.38	532
533	680.62			1,261.21		597.13	1,862.84	533
534	2,351.79	1,511.30		16,068.63	3,975.00	2,808.80	22,942.56	534
535	925.03		8.00	1,230.49		18.42	1,056.97	535
536	247.85			293.45		466.71	1,770.71	536
537	3,123.17	1,711.00	963.55	9,372.84	6,960.29	2,033.74	18,309.80	537
538	645.64			1,083.76		300.00	1,474.47	538
539	48.28			161.99		354.23	518.15	539
540	2,032.45	800.38		12,250.79		8,599.66	29,850.45	540
541	1,039.64			2,035.00		2,895.95	2,895.95	541
542	1,188.00	1,550.66		4,415.59		5,019.83	4,429.33	542
543	1,024.51			1,088.76		1,088.76		543
544	2,228.66	2,044.61	412.59	10,133.75	2,983.37	1,536.37	14,645.49	544
545	785.21			3,522.19	2,897.81	406.19	6,996.19	545
546	474.15	9,248.63	63.61	12,951.61	1,470.34	2,044.52	17,496.52	546
547	1,450.78	124,127.45		128,271.26		19,969.31	169,272.04	547
548	1,280.30	15,552.01	102.50	83,512.56	808.35	22,470.48	50,881.54	548
549				86.90			86.90	549
550	1,000.35		4.92	1,418.30	169.80	49.92	1,068.08	550
551	2,963.85	608.45	26.80	7,505.94	2,293.09	174.75	10,006.08	551
552	1,126.52			2,414.30		234.94	2,740.33	552
553				76.15		171.29	1,276.01	553
554	840.15	807.50		3,286.60	5,500.00	1,405.90	9,251.05	554
555	21,928.25	10,187.70		41,899.02		11,279.69	59,589.82	555
556	118.06			196.40		2,817.39	11,366.75	556
557				840.58		300.54	773.06	557
558				882.82		2,276.67	15,275.62	558
559				8,549.58		259.81	259.81	559
560				171.76		1,636.14	7,518.81	560
561				5,887.67		1,079.30	5,295.67	561
562				2,420.62				562
563				5,820.31		1,002.00	7,122.21	563
564	5,039.69	912.28						564

(Incorporated in 1922.)



TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health expenditures
505	Oxford Junction	1,142.61	2,088.51		
506	Oyens	170.64	146.06		
507	Pacific Junction	1,101.99			
508	Packwood	33.79	414.06		
509	Palmer	1,066.67	4,001.71		
510	Palo	330.38			
511	Panama	192.80	2,092.56		
512	Panora	986.16	15,980.58	1,180.00	
513	Parkersburg	680.11	5,301.66	925.00	
514	Parnell	245.92	300.00		
515	Paton	182.57	7,543.26	361.04	
516	Patterson	34.35		2.00	
517	Paulina	682.39	14,727.68	1,016.85	51.76
518	Persia	811.54	807.47	10.82	
519	Peru	192.37	633.39	20.00	
520	Peterson	270.42	2,792.04	163.83	
521	Pierston	680.50	10,330.80	429.20	101.65
522	Pilot Mound	238.36	1,394.37		
523	Pioneer	30.00		25.00	
524	Plagnh	180.48		72.50	8.90
525	Plainfield	223.80	34.10	179.15	
526	Plano	106.50	12.18		
527	Pleasanton	46.00	8.15	121.00	
528	Pleasant Plain	62.50			
529	Pleasantville	1,431.67	1,394.67	35.00	
530	Plover	172.25		35.20	
531	Plymouth	69.26	5,351.47		
532	Pocahontas	1,198.75	19,304.40	326.50	7,147.35
533	Polk City	197.01			
534	Pomeroy	1,108.70	12,233.98	89.37	50.40
535	Popeloy	22.21		540.33	24.50
536	Portsmouth	332.76		1,230.40	
537	Postville	2,410.41	2,130.98	331.50	40.50
538	Prairieburg	100.90	427.23	6.00	40.00
539	Prairie City	1,121.66	950.76	612.75	
540	Prescott	361.75	2,366.13	249.80	
541	Prinston	1,185.71	6,264.47	294.20	
542	Pringhar	336.20	5,071.54	446.25	141.46
543	Princeton	26.50	13.25	376.80	6.00
544	Promise City	47.00	18.61		11.38
545	Proflin	630.77	124.56	92.00	
546	Pulaski	19.45	605.20	236.47	
547	Quasqueton	297.30	14.26	420.30	
548	Quimby*				
549	Radcliffe	490.06	5,737.26	1,425.40	
550	Rake	167.00		35.00	6.00
551	Ralston	1,445.86			
552	Randalla	160.06	150.00	167.50	
553	Randolph	3,818.10	4,530.17	727.84	
554	Rathbun	217.51		51.78	
555	Readlyn	205.22	794.25		11.79
556	Reasnor	232.46	35.00	208.50	
557	Redding	15.00	410.00	90.00	175.69
558	Redfield	493.60	9,973.50	158.00	10.00
559	Reinbeck	814.60	4,641.37	1,800.61	263.32
560	Rembrandt	58.32	2,145.98	23.00	14.40
561	Remsen	1,387.12	10,538.22	2,392.80	2,517.00
562	Renwick	576.84	8,280.66	84.00	
563	Riceville	849.37	2,632.75	553.11	750.20
564	Richland*				
565	Ricketts	433.56	2,130.21		
566	Ridgeway	204.50	4.75		72.00
567	Rinard	30.90	20.10		3.40

\*Failed to report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year	Number
1,752.43	5,427.90	37.88	10,449.33		1,786.32	12,335.65	565
770.64		1.77	918.47		31.90	950.36	566
600.00			1,701.99		313.97	2,015.96	567
479.57			947.36	186.37	98.78	1,227.48	568
106.97	1,320.00		7,385.35	2,239.33	7,490.79	17,135.46	569
419.32			738.70		805.81	8,105.90	570
520.60			2,166.66			3,105.90	571
300.00			22,923.38	1,235.65	11,117.90	35,276.98	572
1,751.47	3,373.63	37.50	57,555.86	1,200.00	22,846.76	91,973.62	573
2,255.54	47,594.33	8.90	1,146.28		493.78	1,348.16	574
534.78		75.08	8,066.87	1,002.91	5,973.80	15,306.67	575
			428.61		985.98	1,414.59	576
392.25			65,000.80	11.30	4,788.29	69,800.00	577
1,562.55	71,056.54	5,081.79	2,472.79		3,458.21	5,901.10	578
838.26			1,730.00		2,822.46	2,822.46	579
946.30			1,483.50		8,608.39	8,608.39	580
2,100.79	1,835.95		22,317.74	540.55	8,112.06	30,970.75	581
2,510.44	8,225.47	23.30	2,863.86		6,438.55	9,302.41	582
911.72	1,070.23		3,074.69		1,074.88	4,149.57	583
136.85			182.85		806.96	1,000.81	584
361.72		538.44	1,171.04		1,171.04	2,342.08	585
1,071.22			1,308.36	55.20	1,171.04	2,524.60	586
724.31			335.53		407.10	832.72	587
100.38			108.36		6,180.05	6,288.41	588
45.86	19,001.61	33.30	24,408.17	1,083.88	0.18	25,492.15	589
1,612.02			1,324.04	60.65	2,307.41	3,634.10	590
1,116.59			6,000.98		3,119.20	9,119.78	591
1,340.25			35,466.82	5,743.94	13,521.00	54,731.76	592
1,570.34	5,425.00	204.48	607.81		1,355.10	3,333.69	593
500.80			55,413.26	39,844.04	10,630.23	95,887.53	594
1,392.16	40,355.83	86.92	136.48		2,287.78	40,780.17	595
844.14			4,411.10		475.25	4,916.35	596
1,055.44			40,808.16		17,464.71	58,272.87	597
3,845.40	27,739.46		5,073.05	1,800.00	2,101.38	23,646.84	598
62.70		825.00	1,690.90		2,062.64	9,834.80	599
1,159.38	118.50	10.00	5,678.47		229.00	6,007.52	600
730.00			18,046.22	49,124.02	3,22.00	67,900.24	601
2,311.00	7,745.46	13.33	17,965.81	123.02	15,739.83	33,705.64	602
965.53	10,617.68	187.15	3,480.53	61.55		3,542.08	603
1,587.38	1,471.00		227.77		400.36	788.13	604
240.88			1,409.56		212.98	1,622.56	605
578.05	84.00		1,609.72	1,039.50	379.41	3,028.63	606
275.63		14.84	1,614.48			1,614.48	607
565.85		6.08					608
			1,240.01	576.50	64.56	2,881.07	609
			513.80	385.00	70.13	1,477.93	610
			300.00		6.75	880.31	611
			1,208.40	226.00		1,434.40	612
			440.91			1,109.74	613
			3,098.26	622.56		3,720.82	614
			161.90			443.10	615
			3,034.12	10,033.86	141.96	23,066.94	616
			2,541.54	68,129.40		70,670.94	617
			1,454.17	688.25		4,631.21	618
			3,832.80			20,501.51	619
			429.80	1,073.75	153.89	11,107.41	620
			1,012.96	774.00	535.27	7,107.96	621
			244.10	1,920.85		4,434.82	622
			2,015.38		440.80	2,827.33	623
			309.91	135.63	1.96	1,039.40	624

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
628	Ringsted	4,610.32	4,907.62		
629	New Rippey	331.46	4,615.00	102.35	
630	Riverside	864.60	4,805.57	20.00	
631	Riverton	302.60	956.46		
632	Robins	43.55			
633	Rock Falls	91.86		24.31	
634	Rockford	2,432.96	2,025.58	124.00	
635	Rockingham	417.36			17.36
636	Rock Valley	5,740.82	2,708.27	215.00	482.59
637	Rockwell	3,180.00	2,244.26	1,810.47	
638	Rodman	125.00			
639	Rodney	202.56	1,873.35	164.99	
640	Roland	411.35	11,717.00	635.91	248.61
641	Rolf	730.90	5,521.23	1,520.58	573.15
642	Rose Hill	87.50			
643	Rowan	169.08	10.20	.50	
644	Rose Hill	10.25			408.00
645	Roxley	152.34		28.00	
646	Royal	207.23	4,075.16	285.00	
647	Rudki	1,935.93	1,268.55	182.00	
648	Runcelle	115.65	40.75		80.80
649	Russell	240.52		380.24	6.75
650	Ruthven	212.54	1,132.79	65.35	22.75
651	Rutland	13.00		7.20	
652	Ryan	212.50	1,811.96	871.48	251.96
653	St. Andrew	618.50	5,283.81	857.19	75,635.99
654	St. Anthony	24.82			135.50
655	St. Charles	806.02	18.21	73.57	
656	St. Louis	11.00			
657	St. Olaf	27.00	166.50		
658	St. Paul (R.F.D. West Point)	215.00	89.21		
659	Sabula	1,629.84	5,964.71	720.20	1,666.84
660	Salem	296.60	164.00	130.00	
661	Sault	156.40	685.95	650.00	
662	Saukboro	506.26	3,802.05	2,254.85	
663	Sandyville				
664	Seaville	94.04	71.75		
665	Schaller	1,829.80	6,875.64	256.12	20.10
666	Schleswig	1,642.27	9,782.13	100.25	20.00
667	Scranton	167.00	2,565.28	430.10	24.75
668	Searsboro	476.25	2,319.90	11.27	
669	Sergeant Bluff	274.04	24.13		
670	Shambaugh	568.74	12.00		
671	Shannon City	474.76	5,137.50		11.25
672	Sharpsburg	2,809.10	3,574.00	1,499.58	177.00
673	Sheffield	201.81	1,541.80	85.00	55.00
674	Shelby	73.74	161.72		
675	Sheldahl	507.63	2,353.47	612.38	
676	Shell Rock	1,457.07	1,564.52	123.00	35.56
677	Shellsburg				
678	Sherrill (R.R.D. No. 9 Specht's Ferry)**	4,000.15	74,153.46	2,056.28	8,112.11
679	Sibley	610.81	3,604.71	435.72	22.00
680	Silver City	407.40	730.85	138.00	.32
681	Sioux Center	1,023.96	12,028.64	763.14	7,784.60
682	Sioux Rapids	430.81	3,800.15	674.36	
683	Slater	243.70	815.58	45.25	
684	Sloman	135.10	1,022.28	480.00	55.00
685	Smithland	87.70	1,771.85	68.00	
686	Soldier	604.35	1,119.91	200.50	2.00
687	Solon	320.33	942.57	831.14	35.00
688	Somers	71.50			
689	South English	279.16			

\*Failed to report.

\*\*Dissolved.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1922—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1922	Grand total for year	Number
2,311.17	707.75		12,536.77		8,089.84	20,576.61	629
334.27	1,528.00	117.61	6,926.78		163.50	10,234.53	630
1,578.61	2,512.00	664.17	10,005.03	7,070.60	428.50	14,425.07	631
1,108.67			2,406.72	101.20	1,385.99	3,088.90	632
439.42			226.20		230.11	775.08	633
236.20			502.36		211.30	321.66	634
2,200.18	4,055.14		10,915.16		5,337.49	16,252.65	635
3,879.47	2,336.99		6,066.15		3,067.71	10,063.89	636
1,574.41	12,508.00		23,244.00		306.50	23,550.50	637
1,145.27	2,812.75		11,191.35		188.42	11,379.77	638
666.58		58.45	827.00		95.74	922.74	639
103.05	132.00		1,076.08		512.06	2,480.04	640
907.72	6,449.32		20,452.05	406.78	9,800.64	30,659.47	641
806.18	1,129.44	108.62	10,275.21	2,681.00	5,241.86	18,198.07	642
151.84	177.23		416.57	96.84	642.91	642.91	643
482.48	1,000.50		1,723.70	67.85	2,308.02	643	
2,089.05			2,507.20	7.45	222.16	2,836.81	644
561.22			753.06		611.40	1,364.46	645
1,428.00	4,802.98		11,024.30		3,546.71	14,571.01	646
2,423.65	5,234.29		11,050.45		2,466.06	14,517.51	647
840.45	540.00	7.28	1,024.95	936.61	1,205.90	3,207.44	648
2,074.14	9,644.00		3,610.65		1,685.25	5,295.91	649
2,327.11			14,304.80	332.20	5,015.49	19,652.55	650
607.98			550.00		470.79	1,021.72	651
823.15	1,797.50		5,758.15	2.50	277.16	6,030.21	652
2,636.44	554.05	785.29	86,308.33	1,528.27	5,206.02	93,132.72	653
335.80			704.53		147.37	941.80	654
1,146.00		50.00	1,604.13	233.34	419.33	2,246.80	655
264.22			278.25		163.75	441.99	656
242.22			435.73	1,080.60		1,516.82	657
55.50			459.71		4.91	464.62	658
1,804.49	650.50		11,825.67		1,381.50	13,207.26	659
2,329.92			2,978.53		556.69	3,836.22	660
2,803.47	76.01		2,803.47	10.20	2,747.67	6,561.17	661
578.96	1,467.15	437.25	18,188.05	9,196.74	4,946.86	32,331.62	662
1,735.52	9,371.75						663
402.90			568.00		1,462.82	2,631.51	664
1,411.46	3,232.90	1,172.83	14,827.06		17,772.06	32,600.04	665
3,677.41	9,006.02		24,212.08		31,567.77	55,780.85	666
3,985.65		50	7,747.65		1,299.80	9,047.52	667
209.83			300.96		735.99	1,036.94	668
726.00	1,049.14		9,571.12		6,024.25	15,595.37	669
717.55			1,613.72		491.65	1,807.37	670
906.33		117.78	1,604.50	1,400.00	4,411.41	6,411.41	671
208.60			5,827.17		310.10	6,167.27	672
2,220.63	3,944.00	60.31	15,384.30	3,038.40	3,567.42	21,960.12	673
643.40	16,904.60	915.21	21,104.91	1,816.04	4,012.00	27,933.91	674
1,621.89			1,807.35		397.16	2,504.51	675
2,068.10			2,801.25		2,047.43	6,917.43	676
1,162.49	256.50	138.00	4,737.04	2,800.00	1,688.87	8,735.91	677
4,233.05	91,772.62	891.84	181,129.41	4,445.80	15,294.02	200,820.13	678
3,188.76	12,579.87	127.87	24,212.08	6,061.75	19,079.09	46,730.71	679
544.61	1,820.35	18.27	1,820.35		2,339.49	4,159.84	680
5,001.02	27,406.25	135.32	53,067.25	4,906.82	7,305.34	65,434.51	681
3,149.79	600.00	144.93	8,866.63		3,230.70	12,357.33	682
2,000.07	981.50		4,201.20	74.25	15.47	4,290.92	683
1,371.86	800.00		4,900.34		1,873.73	5,904.07	684
130.50	1,306.50		2,435.25		4,015.42	6,450.67	685
68.45	147.50		2,161.71	21.00	2,008.04	4,212.35	686
2,066.76			4,237.67		7,006.77	11,274.29	687
380.26			481.06		411.70	892.66	688
843.07			1,122.23		800.23	1,922.46	689



TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
601	Spillville	135.96	675.43	29.00	
602	Spirit Lake	2,168.83	11,784.46	2,235.39	666.06
603	Spragueville	66.80		9.00	
604	Springbrook	63.40			
605	Spring Hill	29.60			
606	Springville	251.80	528.97	726.29	
607	Stacyville	107.42	1,302.20	506.97	
608	Stanhope	299.47	657.75	73.45	948.00
609	Stanley	15.01	1.00	553.71	
700	Stanton	327.00	2,646.99	2,317.19	
701	Stanwood	277.54	1,043.52	196.90	
702	State Center	1,988.21	21,081.92	1,419.25	36.00
703	Steamboat Rock	190.37	54.82	225.00	11.80
704	Stockport	296.77	15.40	104.41	2.50
705	Stockton	118.79		85.59	
706	Stor City	1,092.92	32,525.41	466.45	51.50
707	Stout	271.75	1,786.49	17.00	
708	Stratford	1,088.31	4,171.96	250.00	
709	Strawberry Point	65.00	17,160.00	1,733.34	100.30
710	Struble	219.70	929.23	429.00	
711	Sully	1,182.90	935.90		
712	Sumner	832.16	9,940.85	791.05	1,404.15
713	Superior	320.66	2,550.74	479.14	
714	Sutherland	326.03	3,024.42	560.69	2,586.63
715	Swaledale	78.71		121.11	
716	Swan				
717	Swea City	2,867.61	1,327.48	149.00	236.21
718	Tabor	400.35	1,749.48	2,260.70	
719	Templeton	901.06	3,125.96	940.14	
720	Tennant	208.58			
721	Terrill	592.80	974.28	497.85	
722	Thayer	153.55			
723	Thompson	586.36	1,808.66	1,202.50	
724	Thor	420.96	23.45	437.45	
725	Thornburg	50.55		150.07	80.22
726	Thornton	683.80	519.90	479.04	10.00
727	Thurman	402.28		425.00	
728	Tiffin	92.34		67.42	
729	Tingley	203.17	3,066.74	150.00	31.25
730	Titonka	110.00	600.00	79.00	
731	Toronto	182.18			
732	Tracer	404.65	34,082.46	1,524.10	113.00
733	Treynor	723.54	140.82	11.83	
734	Trippoli	1,712.66	8,888.09	865.00	59.55
735	Truesdale	3.50	1,824.55		
736	Truro	327.80	106.80	25.00	
737	Turin	68.00			
738	Udell	113.00		61.75	
739	Underwood*				
740	Union	239.00	1,300.33	1,323.60	671.00
741	Unionville	10.89			
742	University Park	144.61	3,779.13	32.10	75.50
743	Urbana	331.61	4,305.35	500.50	
744	Urbandale	96.37		90.30	
745	Ute	1,004.05	8,861.42	354.00	
746	Vall	602.05	6,800.38	1,065.43	
747	Valeria	33.75	9.05		
748	Van Horn	625.51		410.35	
749	Van Meter	213.72	152.85	289.16	
750	Van Wert	73.50	11.50	13.00	14.49
751	Varina	646.02	1,323.56	67.15	
752	Victor	415.78	1,634.48	165.00	155.51
753	Vincent	58.41	63.62	216.50	40.67

\*Failed to report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1922	Cash balance March 31, 1923	Grand total for year
601	664.45	485.00	35.41	2,015.87		303.46	2,400.33
602	7,433.98	86,471.33	10,887.51	121,647.56	8,323.51	19,420.30	140,391.49
603	295.60			371.49		361.03	733.42
604	180.30			243.70		.31	244.76
605	161.75			181.75			181.75
606	2,767.37			4,274.43		2,082.86	6,337.29
607	4,114.93	1,562.00		7,086.50		908.57	8,565.07
608	1,617.33	7,900.02		11,456.62	1,352.43	482.62	13,291.67
609	576.80			1,146.32		746.33	1,892.65
700	3,292.10	9,543.87	244.30	19,441.35		6,151.18	25,572.53
701	3,301.84	1,375.00		6,197.80		4,300.88	10,507.68
702	2,146.17	2,875.00	49.43	29,546.58	4,064.82	5,581.56	39,192.96
703	1,412.20			2,070.59		1,051.71	2,176.30
704	1,032.62		46.75	1,382.00	700.00	338.86	2,330.92
705	579.75			785.13		195.47	980.60
706	3,219.95	42,733.98	707.01	80,787.22	14,072.91	26,092.46	121,882.59
707	492.30	1,736.66		4,304.20		730.06	5,035.16
708	3,383.00	12,907.47	1,426.16	23,249.90	5,351.47	1,789.80	30,391.26
709	484.85	606.35		23,449.91	13,358.28	37,410.71	70,919.70
710	108.70	81.99		1,968.62	1,312.07	121.96	3,439.65
711	571.15	902.20		3,592.24		3,460.12	7,052.36
712	5,092.56	2,600.29		21,271.06	3,746.55	6,200.00	31,227.51
713	598.95	810.00	56.00	4,736.49	1,750.00	411.49	6,887.98
714	2,550.92	750.70	139.00	10,346.91	40.95	9,328.57	16,717.23
715	453.83	387.17		1,040.82		36.80	1,077.62
716			616.13	646.13		320.19	966.32
717	3,108.18	12,767.17	1,767.67	21,723.35		5,156.61	26,880.71
718	2,788.21	34,640.71	4,270.40	46,165.03	1,406.48	6,375.40	53,046.91
719	940.14	332.50		5,895.16		5,360.16	710
720	297.49			691.07		61.92	662.50
721	774.15	1,544.50	279.37	4,022.95	2,606.01	2,183.76	9,412.75
722	415.78			560.30		569.60	1,158.90
723	3,176.25	2,028.75		8,802.52		3,810.70	12,322.22
724	391.96	1,150.00		2,151.92		406.41	2,461.33
725	394.99			684.80		316.19	1,000.99
726	1,127.64	11,330.00	41.85	14,162.23	23.00	1,279.07	15,464.30
727	1,150.79			2,098.11		780.93	2,879.04
728	494.55		5.93	649.08		124.81	723.88
729	451.47	1,075.50		4,978.13	18.05	1,655.72	6,651.87
730	796.26	4.65		1,640.91	619.00	832.29	3,101.20
731	815.20	451.50		1,461.88		283.80	1,745.68
732	2,790.83	16,240.00	6,267.38	61,472.51	320.03	10,836.12	72,639.57
733	330.30	13,720.00		15,035.10		7,815.90	22,851.00
734	1,892.37	2,812.50		10,728.77		1,915.84	12,644.61
735	26.36	200.00	1,000.00	2,554.41		410.89	2,965.30
736	1,844.36			2,392.96		2,161.21	4,454.17
737	131.75			225.87		175.45	317.22
738	474.94			649.60		864.55	1,544.54
739							
740	1,195.71	1,370.00		6,099.84		9,124.45	15,224.29
741	110.29			120.58		218.84	329.72
742	705.61	1.50		1,258.45		382.24	1,640.69
743	213.68	1,065.75	16.76	6,483.85		1,304.08	7,887.98
744	9,474.18	5,398.33		14,060.29		1,026.86	15,086.15
745	872.57	11,383.07	5,969.86	28,524.97	779.73	3,456.96	32,761.65
746	3,633.08	2,614.40		15,614.34		388.91	16,603.25
747	228.04			271.48		979.49	1,241.92
748	3,395.76	8,484.15		12,915.79		6,427.76	19,343.55
749	925.00		15.00	1,586.74	515.05	566.00	2,665.72
750	888.46			1,000.96	44.42	313.67	1,359.01
751	354.80	9,582.14		11,653.37	29.72	256.62	11,939.71
752	4,177.28	1,660.00	149.50	7,638.58	4,640.68	2,525.46	12,804.69
753	476.07	606.25	308.70	1,990.25	2,134.12	750.71	5,884.06

TABLE NO. 2—(CONTINUED)—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
754	Vining	10.29			
755	Volga City	632.98	48.16	43.00	
756	Wadena	136.55	30.00		
757	Walcott	262.56	921.06	1,306.56	20.00
758	Walker	632.15	977.74	905.80	
759	Wallingford	316.80	288.00	354.62	
760	Wall Lake	2,667.53	7,566.44	1,084.00	43.79
761	Walnut	2,233.43	12,321.22	1,234.75	818.00
762	Wapello	1,130.27	2,305.48	1,473.64	
763	Washta	248.17	572.40	650.00	
764	Waterville	19.66	1,473.10	136.16	7.80
765	Waucoma	571.80	100.15	187.89	43.45
766	Waukegan	868.72	5,042.64		
767	Wayland	348.54	64.60	183.00	30.75
768	Webb	88.80		10.00	
769	Webster	13.25	1.00		
770	Weldon	170.00		111.17	
771	Wellman	1,111.96	3,308.32	879.32	
772	Wellburg	777.53	2,067.64	580.70	33.00
773	Welton	21.00		57.82	
774	Wesley	476.38	6,757.64	242.35	
775	West Bend	250.03	8,249.80	600.00	
776	West Branch	867.85	2,309.18	1,362.88	30.10
777	West Burlington	1,697.21	2,302.94	631.35	608.25
778	West Chester	12.00		6.25	20.00
779	Westfield	360.37	2,680.32	90.00	
780	Westgate	78.00	285.42	600.00	45.46
781	West Liberty	3,351.19	22,534.20		745.72
782	West Mitchell	12.24			
783	Westphalia	73.75			
784	West Point	4,625.42	24,123.14	2,780.21	5.00
785	West Side	316.00	334.84	485.00	
786	West Union	1,067.64	7,508.15	3,088.15	
787	Wheatland	231.67	1,180.24	185.00	
788	Whiting	606.37	10,295.74	206.75	
789	Whitmore	702.10	18,008.73	517.77	
790	Whitten	215.25	549.71	52.62	
791	Wiley (Carroll P.O.)	38.75			
792	Williams	539.31	1,118.86	709.59	114.31
793	Williamsburg*				
794	Wilton Junction	1,241.26	16,630.12	1,892.55	116.15
795	Winfield	3,753.24	3,400.92	382.28	2,735.85
796	Winthrop	1,219.25	6,713.32	12.00	
797	Wlotka	377.44	5,977.72		31.00
798	Woden	89.26			
799	Woodbine	2,446.19	6,079.15	1,930.00	
800	Woodburn	389.58	4.40		
801	Woodward	1,325.96	1,025.46	620.00	7.00
802	Woolstock	104.20	2,769.58	242.40	
803	Worthington	178.00	890.98	143.02	
804	Wyoming	744.87	1,793.16		
805	Yale	178.50	968.68	317.66	2.00
806	Yetter	74.00	1,285.59	50.00	
807	Yorktown	157.19			
808	Zealand	208.83	1,417.66		
809	Zwingle	15.00		10.50	2.50

\*Failed to report.

OUTSTANDING APRIL 1, 1922—BALANCE CASH MARCH 31, 1923—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1923	Cash balance March 31, 1923	Grand total for year	Number
754	694.44	251.97		946.70	54.00	1,001.27	2,042.87	754
755	2,371.68			2,371.68	321.64		3,370.28	755
756	981.06			981.06	250.00		1,475.83	756
757	2,881.59		1,304.43	4,186.02	13,300.00	199.51	29,286.18	757
758	3,482.35		268.90	3,751.25	4,212.57	177.29	9,714.93	758
759	91.91	500.00		591.91		2,198.50	3,687.92	759
760	12,366.50	9,716.25		22,082.75		18,229.70	40,312.45	760
761	863.90	15,817.25		16,681.15		8,538.70	31,000.90	761
762	6,134.17	7,006.00	1,286.38	14,426.55	4,750.96	4,900.27	29,705.26	762
763	921.89	7,525.05		8,446.94		9,074.72	19,000.60	763
764	687.05	620.00		1,307.05		612.25	3,448.22	764
765	1,014.61	275.00		1,289.61		2,186.43	7,053.04	765
766	2,961.17		69.19	3,030.36		4,083.16	12,240.88	766
767	2,917.00		16.30	2,933.30		3,359.68	6,920.19	767
768	1,115.54			1,115.54		1,070.06	2,284.40	768
769	383.29		41.59	424.88		559.47	998.00	769
770	917.24			917.24		471.50	2,322.74	770
771	2,722.56	2,068.00		4,790.56		15,444.40	27,775.40	771
772	719.96	14,020.68		14,740.64	5,454.36	6,006.80	29,777.80	772
773	292.66			292.66		938.48	1,231.14	773
774	395.13	1,840.00	239.51	2,474.64		115.34	10,047.56	774
775	7,039.15	2,399.53	139.05	9,577.73		1,201.45	20,569.85	775
776	2,948.86	7,538.07		10,486.93		7,384.73	24,213.02	776
777	1,240.21	1,608.62	12.00	2,860.83		3,617.86	12,008.12	777
778	1,506.43			1,506.43		1,798.00	3,304.43	778
779	146.89	456.75	20.00	623.64		406.95	5,353.97	779
780	544.31	654.16		1,198.47		2,806.04	7,000.00	780
781	1,016.37	7,727.86		8,744.23		19,806.84	30,357.18	781
782	81.35			81.35		78.35	178.94	782
783	200.10	230.20		430.30		30.42	545.47	783
784	923.65	8,347.75	1,143.58	10,414.98		4,586.96	25,549.71	784
785	832.28	2,310.56		3,142.84		1,453.53	5,373.88	785
786	54,526.00	2,961.84	10.00	57,497.84		5,686.07	77,847.94	786
787	1,533.02		122.92	1,655.94		3,376.80	7,801.17	787
788	743.56	1,270.01	1,156.25	2,969.82		6,441.66	24,872.14	788
789	1,008.68	2,219.15	614.65	3,842.48		858.23	25,058.71	789
790	780.24			780.24		961.76	2,568.48	790
791	199.32		25.00	224.32		280.22	549.29	791
792	1,509.37	7,212.65		8,722.02		7,683.73	19,025.73	792
793								793
794	3,695.05	1,000.25	45.77	4,740.07		2,812.12	12,352.44	794
795	1,963.83	18,684.66		20,648.49		5,703.05	39,072.47	795
796	983.48	875.00		1,858.48		5,230.43	15,145.88	796
797	204.62	911.25	37.33	1,153.20		215.06	8,725.00	797
798	733.30	144.00		877.30		1,177.02	2,104.58	798
799	433.94	37,102.07		37,536.01		39,107.00	76,643.01	799
800	917.52	656.00		1,573.52		592.93	2,456.46	800
801	2,851.33	5,584.63	4.54	8,440.50		4,229.91	16,806.13	801
802	627.45	679.23		1,306.68		6,855.45	11,288.68	802
803	608.71			608.71		3,031.01	1,084.42	803
804	2,848.18	414.86		3,263.04		1,011.58	7,312.45	804
805	2,065.02	850.00	55.00	2,970.02		1,378.80	5,752.70	805
806	576.30			576.30		2,218.15	2,924.00	806
807	823.58	175.00		998.58		661.79	2,138.15	807
808	1,788.22		3,030.90	4,819.12		1,985.70	8,330.52	808
809	636.39		9.75	646.14		492.41	1,716.52	809



TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
	Grand Total	\$ 5,144,579.09	\$ 3,952,845.04	\$ 132,690.73	\$ 601,862.15
1	Ackley	21,300.00	27,000.00		3,900.00
2	Ackworth				
3	Adair	83,770.50	7,500.00		
4	Adel	14,500.00	14,000.00		8,175.47
5	Afton	5,000.00	21,800.00		
6	Agency				
7	Albion		1,500.00		1,000.82
8	Albion	15,500.00	45,000.00		6,735.48
9	Albert City		25,300.00		643.80
10	Albion				221.50
11	Albion				
12	Alden	5,000.00	1,000.00		108.35
13	Alexander		6,000.00		
14	Allerton	500.00			
15	Allison	2,400.00	10,150.00		1,185.40
16	Alta	50,000.00			4,484.80
17	Alta Vista				
18	Alton	28,700.00			
19	Altoona				500.00
20	Alvord				
21	Andover				900.00
22	Andrew				
23	Anita	43,000.00			448.75
24	Ankeny		23,500.00		
25	Anthon	8,100.00	21,500.00		3,000.00
26	Aplington		17,000.00		13.00
27	Areadia		5,900.00		
28	Areber				
29	Arsdale				
30	Arion	3,000.00			
31	Arise		9,000.00		231.00
32	Arlington	34,760.00			
33	Armstrong	6,700.00	22,700.00		2,424.18
34	Arnolds Park	8,100.00	24,500.00		5,543.51
35	Arthur		5,500.00		
36	Ashton				4,960.00
37	Aspinwall				
38	Atalissa				
39	Atchafalaya				
40	Atkins				1,165.21
41	Auburn		35,400.00		
42	Aurelia	9,500.00	14,500.00	7,500.00	282.68
43	Aurora				250.00
44	Avoca	12,500.00	16,500.00		1,961.71
45	Ayrshire	23,000.00			14,631.69
46	Badger		18,000.00		1,540.49
47	Bagley	17,800.00			4,281.93
48	Bailly				615.73
49	Baldwin				
50	Bancroft		101,000.00		
51	Barnes City		2,500.00		599.86
52	Barnum				
53	Bassett				
54	Batavia				
55	Battle Creek	15,000.00			
56	Baxter	17,000.00	25,000.00		5,765.00
57	Bayard		20,300.00		316.50
58	Beacon				
59	Beaconsfield		5,000.00		156.30
60	Beaman				159.92
61	Beaver		7,000.00		1.45

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	\$ 115,648.06	\$ 107,464.36	\$10,055,037.43	\$ 5,205,824.10	\$110,989.21	\$ 17,662.25	\$ 5,334,475.56	
1			52,200.00					1
2								2
3			91,270.50					3
4			38,678.47					4
5			26,850.00					5
6								6
7			2,505.82					7
8	2,500.00	4,000.00	76,735.48					8
9			35,843.80					9
10			221.50					10
11								11
12			6,198.35					12
13			6,000.00					13
14			500.00					14
15			13,735.40					15
16			65,484.80					16
17								17
18			28,700.00					18
19			500.00					19
20								20
21			900.00					21
22								22
23			44,048.75	22,000.00			22,000.00	23
24			23,500.00					24
25			21,500.00					25
26			17,013.00					26
27			5,900.00					27
28								28
29			2,000.00					29
30			9,231.00					30
31			34,760.00					31
32			31,824.18					32
33			38,143.51	70,268.98			70,268.98	33
34			3,000.00					34
35			4,960.00					35
36								36
37								37
38								38
39			1,165.21					39
40			35,400.00					40
41			21,782.68					41
42			250.00					42
43			30,961.71	2,341.52			2,341.52	43
44			37,631.69					44
45			14,540.49					45
46			21,881.93					46
47			615.73					47
48								48
49								49
50			101,000.00					50
51			2,769.86					51
52								52
53								53
54								54
55			15,000.00					55
56			47,765.00	11,000.00			11,000.00	56
57			20,316.50					57
58			5,156.30					58
59			159.92					59
60			7,001.45					60

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
62	Bellevue		14,500.00	8,300.00	6,966.18
63	Belmont	8,000.00	19,500.00		850.00
64	Bennett		500.00		
65	Benton				
66	Berkley				
67	Bernard				
68	Bertram				
69	Beverington				
70	Birmingham				
71	Blairsburg				881.78
72	Blairstown	9,000.00	12,500.00		206.20
73	Blakesburg				
74	Blanchard		6,000.00		
75	Blencoe				
76	Blockton				
77	Blue Grass	2,256.00			1.00
78	Bode	28,500.00			
79	Bonaparte				
80	Bondurant	4,000.00			
81	Bouton	1,100.00			
82	Boxholm		14,300.00		
83	Boydton				37.74
84	Braddyville				3,500.00
85	Bradgate	10,000.00			1,401.33
86	Brandon	7,000.00			
87	Brayton			400.00	
88	Breda	8,000.00			
89	Bridgewater				
90	Brighton				
91	Bristow		15,000.00		
92	Britt	23,500.00			954.10
93	Brooklyn	40,000.00	1,000.00		1,324.53
94	Brussels				
95	Buckeye				
96	Buck Grove	5,000.00			
97	Buffalo	3,200.00			
98	Buffalo Center	11,000.00			
99	Burt	14,000.00	12,500.00		300.43
100	Bussey			300.00	
101	Calamus				131.00
102	Callender		12,000.00		2,321.38
103	Calmar	8,300.00	21,300.00		54.40
104	Cahoon				191.00
105	Camanache				
106	Cambridge	12,900.00			1,708.07
107	Cantril				580.00
108	Carbon				
109	Carlisle		5,000.00		131.00
110	Carpenter	1,900.00			
111	Carson	13,000.00			15.00
112	Cascade				3,806.55
113	Casey	12,500.00			2,429.77
114	Castalia		2,000.00		
115	Castana	10,100.00			2,000.00
116	Castle Hill				10,100.00
117	Cedar Heights (Waterloo, R. P. D.)				
118	Center Junction	3,700.00			300.99
119	Center Point	500.00	7,500.00		1,000.00
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		941.20
122	Charter Oak		40,500.00		2,000.00
123	Chatsworth				
124	Chelsea	10,000.00			8.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
62			28,976.18	19,761.90			19,761.90	62
63			28,350.00	44,882.87	1,645.61	1,284.26	47,762.74	63
64			500.00					64
65								65
66								66
67								67
68								68
69								69
70								70
71			881.78					71
72			22,366.20		3,563.14		3,563.14	72
73								73
74			6,000.00					74
75								75
76			1.00					76
77			2,256.00					77
78			28,500.00	20,000.00			20,000.00	78
79								79
80			4,000.00					80
81			1,100.00					81
82								82
83			14,300.00	27,500.00			27,500.00	83
84			37.74					84
85			13,500.00					85
86			8,401.33					86
87			400.00					87
88			8,000.00					88
89								89
90								90
91			15,000.00					91
92			24,424.10	7,824.70			7,824.70	92
93			42,324.53					93
94								94
95								95
96			5,000.00					96
97			3,200.00					97
98			11,000.00					98
99			26,800.43	15,029.38			15,029.38	99
100			300.00					100
101			131.00					101
102			14,221.38					102
103			20,654.40					103
104			191.00					104
105								105
106			15,663.07					106
107			580.00					107
108								108
109			5,134.00					109
110			7,000.00					110
111			13,015.00	21,500.00			21,500.00	111
112			3,806.55					112
113			14,929.77					113
114			2,000.00					114
115			10,100.00					115
116								116
117			300.99	98,349.00			98,349.00	117
118			3,700.00					118
119			8,800.00					119
120			19,000.00	21,343.40			21,343.40	120
121			9,941.20					121
122			42,500.00					122
123								123
124			10,000.00					124



TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
125	Chester				
126	Chillicothe				
127	Churdan	63,200.00			
128	Cincinnati				1,875.00
129	Clare	1,000.00	9,500.00		2.00
130	Clarence	8,000.00			
131	Clarksburg	6,400.00			500.00
132	Clayton				
133	Cleardale				12.25
134	Cleghorn				
135	Clemons				500.00
136	Clermont	30,800.00		305.50	1.00
137	Clio				
138	Clover Hills (via Valley Junction)				
139	Chutler	2,000.00			
140	Coburg				1,230.82
141	Coggon	4,500.00			
142	Colin	16,400.00			9.50
143	Colesburg				1,232.50
144	College Springs				
145	Collins				
146	Colo		16,000.00		
147	Columbus City				190.00
148	Columbus Junction		31,000.00		2,880.00
149	Conesville				
150	Conrad		5,000.00		
151	Conway				
152	Coon Rapids*				
153	Coppock				
154	Coralville				
155	Correosville		18,000.00		
156	Corwith	7,000.00	19,500.00		9.05
157	Corydon	92,122.32	42,000.00		6,508.16
158	Cotter				
159	Coulter				
160	Craig				
161	Crawfordville	16,000.00			354.28
162	Cromwell				
163	Crystal Lake	2,700.00			400.00
164	Cumberland	5,000.00			250.00
165	Curlow	3,500.00			
166	Cushing	12,000.00	18,712.35		2,130.00
167	Cylinder				
168	Dakota City		9,500.00		500.50
169	Dallas				2,292.72
170	Dallas Center	16,400.00		500.00	7,900.58
171	Dana				
172	Danbury	10,700.00			357.50
173	Danville	1,300.00			500.00
174	Davis City	18,000.00			278.20
175	Dawson	5,000.00			
176	Dayton	14,500.00	14,000.00		
177	Decatur City				
178	Delham	4,000.00			
179	Deep River	6,000.00			54.00
180	Defiance				
181	Delaware				2.50
182	Delhi				
183	Delmar		2,500.00		
184	Deloit	10,000.00			
185	Delphos				
186	Della				
187	Denver		17,730.00		172.44

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							125
							126
		68,200.50					127
		1,875.00					128
		10,500.00					129
		8,000.00					130
		6,850.00	16,000.00			16,000.00	131
							132
		12.25					133
		500.00					134
		40,196.85					135
							136
		2,000.00					137
		1,230.82					138
		4,500.00					139
		16,400.50					140
		1,232.50					141
							142
		16,000.00					143
		190.00					144
		23,880.00					145
							146
		5,000.00					147
							148
							149
							150
							151
							152
							153
							154
		18,000.00	5,000.00			5,000.00	155
		25,500.05	46,000.00			46,000.00	156
		150,720.48					157
							158
							159
		16,354.25					160
							161
		3,100.00					162
		5,250.00					163
		3,500.00					164
		22,842.35					165
							166
		10,000.50					167
		2,292.72					168
		24,800.58					169
							170
		19,067.50		8,000.00		8,000.00	171
		1,700.00					172
		18,278.20					173
		5,000.00					174
	12,000.00	40,500.00					175
			37,382.74				176
							177
		4,000.00					178
		6,064.90					179
							180
		2.50					181
							182
		2,500.00					183
		10,000.00					184
							185
		172.44					186
		17,730.00					187

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
188	Derby				
189	De Soto	2,000.00			600.00
190	De Witt		32,000.00		
191	Dexter	10,500.00	30,000.00		
192	Diagonal				
193	Dickens	4,000.00			
194	Dike		5,800.00		
195	Dixon	5,000.00			
196	Dolliver	5,000.00			342.06
197	Donahue		4,000.00		
198	Donnan		5,500.00		
199	Donnellson			2,500.00	
200	Doon	23,100.00			5.20
201	Dougherty		800.00		
202	Dow City	2,800.00			
203	Dows	12,800.00			
204	Drakesville				413.23
205	Dumont		20,700.00		1,868.60
206	Duncombe	6,800.00			
207	Dundee				
208	Dunkerton		32,000.00		250.68
209	Dunlap				
210	Durant	21,000.00			
211	Dyersville	15,000.00		5,500.00	
212	Dysart	32,500.00	17,500.00		
213	Earlham	14,000.00	25,000.00		36.17
214	Earling				
215	Earlville	4,000.00		200.00	
216	Early	12,800.00	18,500.00		2,883.77
217	Eddyville	5,300.00	23,000.00		584.21
218	Edenville (Rhodes P. O.)	8,000.00			500.00
219	Edgewood	24,000.00			3,171.97
220	Elberon				232.07
221	Elbridge		6,500.00		
222	Elgin	31,700.00			1,280.21
223	Elkadet				
224	Elkhart				
225	Elk Horn	9,000.00			
226	Elkport				1,055.81
227	Elliott	10,000.00			1,300.60
228	Ellston				908.82
229	Ellsworth		12,000.00		256.87
230	Elma	24,000.00			
231	Elm				
232	Emerson				706.25
233	Epworth	7,000.00	2,000.00		
234	Essex	2,500.00			
235	Everly	46,500.00		10,500.00	
236	Exira	7,000.00	25,000.00		35.90
237	Exline				1,223.61
238	Fairbank	10,000.00	5,500.00		451.81
239	Farley		15,000.00		
240	Farmersburg				
241	Farmington	19,700.00			
242	Farmhamville	2,000.00	17,500.00		
243	Farragut	25,000.00			1,432.36
244	Fayette	5,800.00	7,000.00		3,276.99
245	Fenton	18,500.00			
246	Ferguson	2,000.00			
247	Fertile				
248	Floris				
249	Floyd	5,000.00	2,000.00		
250	Fonda	112,500.00			1,482.19

(No business transacted. Incorporated 1922.)

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscel- laneous debts	Total special debts	Number
		2,600.00					188
		22,000.00					189
		40,800.00	53,148.13			53,148.13	190
							191
		4,000.00					192
		5,800.00					193
		5,000.00					194
		5,342.06					195
		4,000.00					196
							197
		5,500.00					198
		25,000.00	32,800.00				199
		5.20					200
		3,600.00					201
		12,500.00					202
							203
		21,113.23	34,892.56			34,892.56	204
		8,608.60					205
							206
							207
		32,550.68	000.00				208
		21,000.00					209
		30,500.00					210
		50,000.00	32,503.75			32,503.75	211
		37,036.17					212
							213
		4,300.00					214
		34,183.77					215
		28,534.21					216
		3,500.00					217
		27,171.97					218
		232.07					219
		6,500.00					220
		32,880.21					221
	6,150.00	6,150.00					222
							223
		9,000.00					224
		1,655.91					225
		11,300.00	77,000.00			77,000.00	226
		908.82					227
		12,256.87					228
		24,000.00					229
							230
							231
	27.12	9,733.37					232
		2,500.00					233
		46,500.00					234
		42,515.00	18,000.00			18,000.00	235
		1,223.61					236
		15,351.81					237
		15,000.00					238
							239
		19,702.92					240
		19,500.00					241
		25,000.00					242
		14,252.26					243
		21,775.99					244
		2,000.00					245
							246
		7,000.00					247
		112,902.19	227,400.00			227,400.00	248
							249
							250



TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding
251	Pontanelle.....		29,000.00		35.50
252	Port Atkinson.....				
253	Postoria.....	8,500.00			225.00
254	Franklin.....				72.02
255	Prager.....	17,000.00			
256	Fredericksburg.....				
257	Frederika.....				
258	Fredonia*.....				
259	Fremsont.....				807.92
260	Galt.....	10,200.00			450.00
261	Galva.....		15,500.00		
262	Garber.....				1,445.85
263	Garden Grove.....	1,927.00			
264	Garnaville.....		4,000.00	1,600.00	
265	Garner.....	39,000.00		365.52	1,188.25
266	Garrison.....				
267	Garwin.....		25,500.00		
268	Geneva.....				353.25
269	George.....	12,000.00			
270	Gilbert.....		8,000.00		1,442.03
271	Gilbertville.....				500.00
272	Gilman.....				
273	Gilmore City.....		41,000.00		655.80
274	Gladbrook.....	11,000.00			
275	Gidden.....	9,500.00	14,000.00		3,019.76
276	Goldfield.....	8,500.00			95.41
277	Goodell.....				541.62
278	Gooselake.....	2,300.00			2,200.00
279	Gowrie.....	2,300.00	6,000.00		1,655.09
280	Graettinger.....				
281	Grafton.....		12,000.00		
282	Graf.....				
283	Grand Junction.....		32,500.00		
284	Grand Mound.....	1,500.00			13,723.12
285	Grand River.....				
286	Grandview.....	2,500.00			3,000.00
287	Granger.....		18,000.00		500.00
288	Grant.....				185.80
289	Grant City.....				
290	Granville.....	14,500.00	2,300.00		319.95
291	Gravely.....				14.50
292	Gray.....	12,000.00			442.32
293	Gresley.....				
294	Groene.....	12,000.00			2.15
295	Greenfield.....	33,250.32			
296	Green Island.....				826.82
297	Greenville.....	4,500.00			
298	Grimes.....	500.00	5,000.00		5,616.72
299	Griswold.....	12,615.20			2,500.00
300	Grundy Center.....	12,794.00			
301	Gruver.....				
302	Gummersby.....				
303	Guthrie Center.....	44,321.17	5,000.00		5.15
304	Guttenberg.....	23,000.00	5,500.00		119.95
305	Halbur.....				
306	Hamilton.....				
307	Hancock.....				
308	Hanlontown.....				
309	Hansell.....	8,000.00			8,000.00
310	Harcourt.....	5,000.00			5,000.00
311	Hardy.....	6,700.00			6,700.00
312	Harper.....				
313	Harper's Ferry.....		3,550.00		3,550.00

\*No business transacted. Incorporated 1922.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		20,096.50					251
		8,725.00					252
		72.02					253
		17,000.00					254
		807.92					255
		10,650.00					256
		13,500.00					257
		1,445.55					258
		1,927.00					259
		1,600.00					260
43,403.42		88,017.20	233,607.85			253,607.85	261
		25,500.00					262
		353.25					263
		12,000.00					264
		9,442.03					265
		500.00					266
		41,635.80	81,500.00			84,500.00	267
		11,000.00					268
		26,519.76					269
		8,705.41					270
		541.62					271
		2,200.00					272
		11,555.09					273
2,800.30		14,806.80					274
		32,500.00					275
		15,223.12					276
		5,500.00					277
		15,500.00					278
		185.80					279
		17,019.95	15,500.00			15,500.00	280
		12,443.32					281
		12,062.15					282
		35,283.32					283
		5,126.82					284
		500.00					285
		22,231.95					286
		15,254.02					287
		49,826.32					288
		23,118.95					289
		9,500.00					290
		8,000.00					291
		5,000.00					292
		6,700.00					293
		3,550.00					294

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
314	Harris	4,000.00	9,000.00		
315	Hartford		6,000.00		75.74
316	Hartley	103,400.00			4,369.68
317	Hartwick				
318	Harvey		1,300.00		
319	Hastings				
320	Havelock	9,400.00			
321	Hawkeye		17,500.00		1,884.35
322	Hayesville				
323	Hazleton				
324	Hedrick	10,500.00	13,500.00		
325	Henderson				
326	Hepburn				
327	Hills				
328	Hillsboro				
329	Hinton		5,000.00		
330	Holland				1,346.90
331	Holstein	74,000.00			
332	Holy Cross				
333	Hopeville				
334	Hopkinton	8,538.65			2.00
335	Hornick	9,000.00		2,500.00	
336	Hospers	27,000.00			
337	Hubbard				3.75
338	Hudson	24,500.00			
339	Hull	9,500.00	8,000.00		
340	Humeston	12,500.00	20,000.00		
341	Hurstville				
342	Huxley		33,000.00		
343	Imogene	6,000.00			
344	Inwood				6,307.53
345	Ionia				
346	Ireton	3,000.00			2,888.65
347	Irtwin		5,000.00		5.00
348	Jackson Junction				
349	Jamaica				
350	Janesville			100.00	
351	Jesup		4,500.00		
352	Jewell Junction	34,079.86			1,973.22
353	Joice	6,000.00		308.31	1,000.00
354	Jolley	5,000.00			522.60
355	Kalona				27.83
356	Kanarr		6,500.00		
357	Kanawha		25,000.00		285.37
358	Kellerton				
359	Kelley	1,000.00	9,000.00		3.83
360	Kellogg	8,000.00			
361	Kennett				
362	Kent		4,000.00		
363	Kenwood Park	4,000.00	5,400.00		2,185.77
364	Keosauqua	7,300.00			
365	Keota	32,000.00			
366	Keewick				
367	Keystone		14,000.00		
368	Kimballton		26,000.00		
369	Kingsley	17,500.00			62.72
370	Kiroses		2,300.00		
371	Kirkman		6,000.00		
372	Kirkville	3,300.00			
373	Kiron				
374	Klemme				
375	Krierlin	42,500.00			1,862.80
376	Knowlton				

\*Failed to Report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		13,000.00	23,100.00			23,100.00	314
		6,075.74					315
		107,769.68	179,997.27	1,300.00		181,297.27	316
							317
		1,300.00					318
		9,400.00					319
		19,384.35	1,600.00			1,600.00	320
							321
		24,000.00					322
							323
							324
							325
							326
							327
							328
		5,000.00					329
		1,346.90					330
		74,000.00					331
							332
							333
		8,538.65					334
		11,500.00					335
		27,000.00					336
		3.75					337
		24,500.00					338
		17,500.00					339
		41,500.00	39,500.00			39,500.00	340
							341
		33,000.00					342
		6,000.00					343
		6,307.53					344
		5,888.65					345
		5,005.00					346
							347
							348
							349
	1,000.00						350
		100.00					351
	4,500.00						352
	36,044.78						353
	7,306.31						354
	5,522.60						355
	27.83						356
	6,500.00						357
	33,285.37						358
	1,200.00						359
	10,003.83						360
	8,000.00						361
							362
	4,000.00						363
	11,585.77		59,798.54			59,798.54	364
	7,300.00						365
	32,000.00						366
							367
	14,000.00						368
	28,000.00						369
	17,562.72		122,110.15		6,427.99	128,538.14	370
	2,300.00						371
	6,000.00						372
	3,300.00						373
							374
	44,302.80						375
							376



TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
377	Lacena	13,000.00			
378	Ladara	17,500.00			
379	Lakota	4,500.00			
380	Lake Mills	25,000.00			765.00
381	Lake Park	21,000.00	16,500.00		3,808.41
382	Lake View	14,500.00			4,428.50
383	Lamoni	1,532.56	25,000.00	8,500.00	913.35
384	Lamont	5,000.00			244.00
385	Lamotte	1,500.00			
386	Lanesboro				44.70
387	Lansing	10,000.00	7,500.00		1,407.47
388	LaPorte City	2,500.00	8,500.00		
389	Larchwood		6,500.00		
390	Larrabee				
391	Lattimer				
392	Lattimore (Via Epworth R. F. D. No. 14)*				
393	Laurel				
394	Laurens	37,500.00			9,475.85
395	Lawler		10,500.00		
396	Lawton	1,000.00			
397	McClair		4,400.00		15.00
398	Ledyard				
399	LeGrand		17,500.00		1,961.87
400	Lehigh				
401	Leighton				
402	Leland				
403	Lenox		42,000.00		2,127.35
404	LeRoy				222.56
405	Lester	13,000.00			
406	Lettaville	8,000.00			220.00
407	Lewis	2,000.00			
408	Libertyville	2,400.00			
409	Lidderville		13,000.00		
410	Line Springs	4,000.00			
411	Lincoln		12,000.00		405.00
412	Linden	2,500.00			
413	Lineville		2,000.00		
414	Linn Grove		11,500.00		405.00
415	Lisbon	7,682.00		125.00	4,075.56
416	Liscomb				24.00
417	Littleport		2,500.00		365.40
418	Little Rock		21,500.00		
419	Little Sioux				
420	Livermore	22,508.00			200.00
421	Lockridge	720.00			
422	Logan	87,700.00	16,000.00		61.10
423	Lohrville				6.75
424	Lone Rock	10,000.00			
425	Lone Tree	5,000.00			
426	Long Grove				
427	Lortimer				
428	Lost Nation		24,300.00		327.96
429	Lovilia				1,485.23
430	Lowden		11,500.00		
431	Low Moor	5,500.00		450.00	1,000.00
432	Lzanna				
433	Linas				8.36
434	Luther	1,800.00			
435	Lu Verne	23,000.00			181.85
436	Luxemburg				
437	Luzerne				
438	Lynaville				

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		13,000.00					377
		17,500.00					378
		5,205.00					379
		25,000.00					380
		41,303.41					381
		18,928.50					382
		30,968.91					383
		5,244.00					384
		1,500.00					385
		44.70					386
		17,500.00					387
		1,407.47		1,112.00		1,112.00	388
		11,000.00					389
		5,500.00					390
							391
							392
							393
		46,975.85		35,464.66		35,464.66	394
		10,500.00					395
		1,000.00					396
		4,415.00					397
		17,500.00					398
		1,961.87					399
		45,127.35					400
		222.56					401
		13,000.00					402
		3,220.00					403
		3,000.00					404
		2,400.00					405
		13,000.00					406
		4,000.00					407
		12,000.00					408
		2,500.00	3,030.93			3,030.93	409
		2,000.00					410
		11,905.00	4,900.00			4,900.00	411
		11,882.56					412
		2,524.00					413
		262.40					414
		21,500.00	15,000.00			15,000.00	415
		22,798.00	18,100.24			18,100.24	416
		750.00					417
		103,700.00	86,805.22			86,805.22	418
		61.10					419
		10,006.75					420
							421
		5,000.00					422
		327.96					423
		25,788.55	11,600.70			11,600.70	424
		11,500.00					425
		6,950.00					426
		8.36					427
		1,800.00					428
		23,151.55					429
							430
							431
							432
							433
							434
							435
							436
							437
							438

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
439	Lytton	22,500.00			1,321.46
440	Macedonia	5,000.00	5,000.00		
441	Macksburg			600.00	
442	Madrid	87,000.00	12,000.00		11,500.73
443	Magnolia				
444	Malcom				
445	Mallard		3,000.00		606.18
446	Maloy				
447	Malvern	38,300.00			
448	Manilla		57,500.00		2,516.41
449	Many		14,000.00		2,065.36
450	Manning		8,000.00		
451	Manson	150,947.00			7,511.77
452	Mapleton	24,000.00	22,700.00		6,029.42
453	Marathon	2,500.00	13,000.00		
454	Marble Rock	20,500.00		13,138.00	302.00
455	Marets	9,000.00	21,500.00		1.20
456	Marne		13,806.00		1,806.90
457	Marquette	13,300.00			100.00
458	Martelle				126.43
459	Martinsburg				
460	Martindale	4,000.00			
461	Marysville				
462	Masonville				
463	Massena				
464	Matlock		2,000.00		300.64
465	Maurice				1,034.32
466	Maxwell	19,000.00			
467	Maynard		14,500.00		1,342.98
468	Mayville (Walcott P. O.)				
469	McCallsburg	7,000.00			1.06
470	McCauley				
471	McCalland				
472	McClurg	13,000.00			1,207.29
473	McIntire		25,000.00		
474	Mechanicville		3,000.00		42.56
475	Mediapolis		1,500.00		1,700.57
476	Melbourne				3,051.12
477	Melcher	3,000.00	7,500.00	400.00	2,080.60
478	Melrose				
479	Melvin		14,500.00		1.15
480	Menlo				
481	Meriden				
482	Merrill		21,500.00		
483	Messervy	11,800.00			426.60
484	Meyer				
485	Middletown				
486	Miles		8,500.00		
487	Milton	8,250.00	38,000.00		702.60
488	Millersburg				
489	Millerton				280.00
490	Mill	11,000.00			
491	Milton				196.65
492	Minburn		3,000.00		100.64
493	Minden		5,500.00		
494	Mingo	7,500.00			
495	Mitchell			206.38	
496	Mitchellville	36,000.00			1.81
497	Modale		14,300.00		748.44
498	Mondamin	2,000.00			170.00
499	Moneta				
500	Monmouth	350.00			
501	Monona		73,000.00		450.90

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		30,821.46					439
		10,000.00					440
		900.00					441
		110,500.73					442
							443
		3,006.18					444
							445
		38,300.00					446
1,050.00		61,066.41	36,000.00			36,000.00	447
		16,053.36					448
8,600.30		16,400.30					449
		107,451.77	30,525.41			30,525.41	450
		52,729.42	166,400.00			166,400.00	451
		23,500.00					452
		33,982.00					453
4,000.00		34,501.20					454
		15,285.90					455
		13,400.00					456
		128.45					457
		4,000.00					458
							459
							460
							461
							462
							463
		3,103.64					464
		1,034.32					465
		19,000.00					466
		15,842.98					467
							468
		7,001.00					469
							470
							471
	1,000.00	15,207.29					472
		25,000.00					473
		3,542.56					474
		2,000.57					475
		2,051.12					476
		13,880.60					477
							478
	5,000.00	19,501.15					479
							480
							481
		21,500.00					482
		12,236.00					483
							484
		8,500.00					485
		47,012.80	17,500.00			17,500.00	486
							487
		280.00					488
		11,000.00					489
		196.65					490
		3,100.64	14,854.72			14,854.72	491
		3,500.00					492
		7,500.00					493
		906.36					494
		26,001.81					495
		15,043.44					496
		2,770.00					497
							498
		350.00					499
		73,450.90	15,602.84			15,602.84	500
							501



TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
502	Monroe	3,500.00	55,000.00	1,500.00	3,368.45
503	Montezuma	9,000.00	15,000.00	700.00	15,608.65
504	Montour				
505	Montrose				
506	Moorhead	19,500.00			
507	Moorland		7,000.00		
508	Moravia				15.95
509	Morning Sun	15,000.00			
510	Morrison				
511	Moulton	1,500.00	48,000.00	12,500.00	9,282.33
512	Mt. Auburn	10,000.00			
513	Mt. Ayr	19,000.00	43,500.00		
514	Mt. Sterling				
515	Mt. Union	3,000.00			
516	Mt. Vernon	2,000.00			
517	Moville	30,737.54	7,300.00		
518	Murray	1,500.00			
519	Nashua				
520	Nemaha				4.00
521	Neola				3,832.41
522	New Albion			1,200.00	8.75
523	Newell		20,800.00		5,277.55
524	Newhall			500.00	
525	New Hartford	5,500.00			
526	New Liberty				
527	New London	30,700.00			863.00
528	New Market				
529	New Providence				
530	New Sharon				47.57
531	New Vienna	23,500.00	8,000.00		2,149.00
532	New Virginia				
533	Nichols				
534	Nodaway	5,000.00			
535	Nora Springs	23,000.00			2,262.53
536	Northboro				
537	North Buena Vista				
538	North English	30,000.00	7,500.00		45.26
539	North Liberty				
540	North Washington				
541	Northwood				
542	Norwalk		2,912.35		
543	Norway		1,500.00		
544	Numa				7.87
545	Oakland	2,500.00	30,000.00		825.14
546	Oakville	4,500.00			346.90
547	Ocheyeslan	25,000.00	30,500.00		641.35
548	Odebolt	32,300.00	30,000.00		7.75
549	Ogden	17,000.00	9,000.00		1,254.32
550	Okoboji				86.80
551	Olds				
552	Olin				
553	Ollie		10,000.00		1,023.81
554	Onesida				
555	Onslow				564.83
556	Orange City	75,500.00			5,500.00
557	Orchard				15,500.00
558	Orient		19,000.00		
559	Orleans				10,000.00
560	Osian	15,500.00		3,540.00	
561	Oserdock				15,540.00
562	Oto		14,000.00		14,000.00
563	Ottosen				87.35
564	Oxford	1,735.64			1,735.64

Incorporated in 1922.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	10,500.00	63,368.45					502
		50,808.65					503
							504
		19,500.00					506
		7,000.00					507
		15.95					508
		16,000.00					509
		71,582.33	34,334.00	10,500.00		44,834.00	510
		19,000.00					511
		62,500.00					513
							514
		3,000.00					515
	15,373.01	17,373.01					516
		35,037.54	35,178.90			35,178.90	517
		1,500.00					518
							519
		4.00					520
		3,832.41					521
1,608.15		2,536.15					522
		35,077.55	26,148.38			26,148.38	523
		500.00					524
		5,500.00					525
		5.75					526
		67,063.00					527
							528
		47.57					529
		28,649.00	41,000.00			41,000.00	530
							531
							532
		8,000.00					533
		25,292.53	23,920.27			23,920.27	534
							535
							536
		37,545.26					537
							538
							539
		2,912.35					540
		1,500.00					541
		7.87					542
		33,325.14					543
		4,549.31					544
		47,141.35					545
		62,367.75	338,679.90			338,679.90	546
		27,254.82	3,678.37			3,678.37	547
		86.80					548
							549
		11,023.81					550
							551
		564.83					552
		5,500.00					553
		15,500.00					554
		10,000.00					555
		15,540.00					556
		14,000.00					557
		87.35					558
		1,735.64					559

Incorporated in 1922.

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
566	Oxford Junction	20,000.00	8,000.00		
566	Oyama				
567	Pacific Junction				
568	Packwood				1,428.47
569	Palmer	17,100.00			
570	Palo	5,000.00		1,286.32	128.88
571	Panama	27,500.00			1,428.45
572	Panora				2,000.00
573	Parkersburg				753.98
574	Parnell				220.94
575	Paton	32,500.00			
576	Patterson	30,500.00		5,000.00	
577	Paulina	5,000.00			
578	Persia				
579	Peru		2,741.00		
580	Petersburg		7,000.00		1,504.00
581	Pierson				1.50
582	Pilot Mound	500.00			
583	Pioneer				285.75
584	Pisgah				14.02
585	Plainfield				
586	Plano				
587	Pleasanton				
588	Pleasant Plain				
589	Pleasantville	35,000.00	17,000.00		22.70
590	Plover				2.63
591	Plymouth				3,483.40
592	Pocahontas		60,500.00		
593	Polk City				15,012.30
594	Pomerooy		207,088.25		520.00
595	Popejoy		500.00		
596	Portsmouth				
597	Postville	40,505.84			
598	Prairieburg				
599	Prairie City				
600	Prescott		12,000.00		47,284.12
601	Preston			2,000.00	.00
602	Pringhar	15,000.00			173.39
603	Princeton			800.00	
604	Promise City				
605	Profflin	900.00			856.69
606	Pulaski				305.72
607	Quasqueton				
608	Quincy				
609	Radcliffe		10,000.00		780.00
610	Rake		7,004.00		1,744.71
611	Ralston				250.00
612	Randall				
613	Randolph		4,500.00		225.00
614	Rathbun				4,500.00
615	Readlyn				
616	Reasnor				
617	Redding				
618	Redfield		15,500.00		570.00
619	Reinbeck	50,500.00			
620	Rembrandt	8,500.00			
621	Rensen				
622	Renwick	18,000.00			1,821.65
623	Riceville		14,400.00		8,161.50
624	Richland				
625	Ricketts	8,000.00		335.00	
626	Ridgeway		8,000.00		
627	Rinard				104.54

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	1,827.48	88,817.48					565
							566
							567
		18,028.47					568
		6,307.20					569
		28,928.45					570
		2,000.00	151,000.00			151,000.00	571
							572
							573
		22,253.98					574
							575
		33,739.94	154,044.38			154,044.38	576
		8,000.00					577
							578
		2,741.00					579
		8,504.00	7,719.42		10,000.00	17,719.42	580
		501.50					581
							582
		368.75					583
							584
		14.02					585
							586
							587
							588
		52,000.00					589
		23.70					590
		2.63					591
		72,983.40	100,814.82			100,814.82	592
		315,180.00					593
		520.00					594
		500.00					595
		40,505.84	80,000.00	1,855.21		90,855.21	596
							597
							598
		12,000.00					599
		49,284.12	45,284.12			45,284.12	600
		16,000.00	11,923.32			11,923.32	601
		973.25					602
							603
		900.00					604
		856.69					605
		305.72					606
							607
		11,650.00					608
		8,748.71					609
		250.00					610
							611
		225.00					612
		4,500.00					613
							614
							615
							616
							617
			27,500.00			27,500.00	618
		50,500.00					619
		3,500.00					620
							621
		19,821.65					622
		22,562.50					623
				2,500.00		2,500.00	624
		8,335.00					625
		8,000.00					626
		104.54					627



TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
628	Ringsted	12,100.00			
629	New Rippey				
630	Riverside	38,100.00	20,800.00		1,422.39
631	Riverton				
632	Robins				4.00
633	Rock Falls				
634	Rockford				
635	Rockingham				3,679.11
636	Rock Valley	15,000.00			
637	Rockwell	20,000.00		1,300.00	
638	Rodman				
639	Rodney		2,300.00		579.09
640	Roland	15,000.00	14,500.00		35.23
641	Rolle	5,000.00		5,000.00	2,081.00
642	Rome			300.00	129.22
643	Rose Hill	3,000.00			371.62
644	Rowan				
645	Rowley				
646	Royal		5,500.00		
647	Rudl	10,500.00	10,700.00		
648	Rumrills	6,000.00			691.76
649	Russell	15,500.00	6,000.00		1,332.20
650	Ruthven				
651	Rutland		4,000.00		
652	Ryan		15,868.00		3.00
653	St. Ansgar				233.34
654	St. Anthony				
655	St. Charles				
656	St. Lucas				
657	St. Olaf				
658	St. Paul (R. F. D. West Point)				
659	Sabula	2,000.00			8.34
660	Salem				
661	Salix	8,500.00			19.20
662	Nanborn	41,500.00			5,833.42
663	Nandyville				
664	Nearville				
665	Schaller	43,000.00			
666	Schlewig	20,000.00			
667	Seranton	725.81	1,000.00		129.40
668	Searsboro				
669	Sergeant Bluff				
670	Shanbough				
671	Shannon City	10,000.00			809.75
672	Sharpburg	5,000.00			
673	Sheffield	33,000.00	24,500.00		673.98
674	Shelby	90,000.81	11,000.00		865.00
675	Shelbahl				2.00
676	Shell Rock				
677	Shellsburg				
678	Sherrill (R. F. D. No. 9, Specht's Ferry)**				2,304.60
679	Sibley	8,500.00	62,500.00		332.10
680	Sidney	15,000.00			5,561.75
681	Silver City				670.00
682	Sioux Center	15,000.00	28,000.00	1,900.00	10,685.85
683	Sioux Rapids	1,500.00			6.00
684	Slater	8,500.00			65.20
685	Sloan		5,500.00		
686	Smithland	6,000.00			236.85
687	Sokker				
688	Solon		4,900.00		
689	Somers				

\*Failed to report.

\*\*Town was dissolved.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
628			12,100.00					628
629			22,223.30					629
630			38,100.00					630
631			4.00					631
632								632
633			3,679.11					633
634								634
635			5,679.11					635
636			16,300.00	22,460.00			22,460.00	636
637			20,000.00					637
638			5,779.09					638
639		1,000.00	20,555.23	14,182.85			14,182.85	639
640			12,681.00	7,500.00			7,500.00	640
641			329.22					641
642			3,000.00					642
643			371.62					643
644								644
645			5,500.00					645
646			21,300.00	12,904.30			12,904.30	646
647			6,001.76					647
648			22,832.20	16,500.00			16,500.00	648
649			4,000.00					649
650			15,868.00	43,000.00			43,000.00	650
651			233.34					651
652								652
653								653
654								654
655								655
656								656
657								657
658								658
659								659
660			8,510.20					660
661			47,833.42	101,894.66			101,894.66	661
662								662
663			43,000.00	100,000.00	500.00		100,500.00	663
664			20,000.00					664
665			1,856.21					665
666								666
667								667
668								668
669			10,800.75					669
670			5,000.00					670
671			58,173.98					671
672			71,964.81					672
673			2.00	108,421.31			108,421.31	673
674								674
675			2,304.60					675
676								676
677								677
678			71,332.10	295,500.00			295,500.00	678
679			20,561.75	90,500.00			90,500.00	679
680								680
681			51,642.85	194,430.66			194,430.66	681
682			1,006.00					682
683			8,585.30					683
684			5,500.00					684
685			6,236.85					685
686			4,900.00					686
687								687
688								688
689								689

TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL.

Number	Towns	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding
690	South English				
691	Splitville		4,450.00		
692	Spirit Lake	23,000.00	69,800.00	15,000.00	5,549.94
693	Springville				.75
694	Springbrook				
695	Spring Hill				
696	Springville				
697	Staceyville	9,000.00			845.00
698	Stanhope	8,000.00	10,915.00		19.00
699	Stanley				
700	Stanton		21,800.00		
701	Stanwood		7,000.00		
702	State Center	9,000.00	17,000.00		23.11
703	Steamboat Rock				
704	Stockport				406.00
705	Stockton				
706	Story City	96,000.00			9,574.18
707	Stout	2,500.00	7,000.00		
708	Stratford	31,000.00	4,300.00		1,245.00
709	Strawberry Point	15,549.00			14,463.27
710	Struble				809.35
711	Sully	6,500.00			809.35
712	Sunmer	6,500.00	21,000.00		7,700.45
713	Superior		15,500.00		1,250.00
714	Sutherland	4,500.00			408.00
715	Swaledale		325.00		
716	Swan				307.00
717	Svea City	32,000.00			5,076.86
718	Tabor	29,544.16	8,000.00		301.87
719	Templeton	1,250.00	4,800.00		70.43
720	Tennant				
721	Terril		18,500.00		
722	Thayer				
723	Thompson	18,500.00			907.10
724	Thor		2,000.00		
725	Thornburg				
726	Thornton				8.90
727	Thurman				
728	Tiffin				122.62
729	Tingley		10,000.00		2.88
730	Titonka				
731	Toronto				
732	Trass	2,000.00	71,000.00		96.74
733	Trepor		15,000.00		
734	Tripoli		15,000.00		
735	Truesdale	4,000.00			
736	Truro				
737	Turin				
738	Uell				
739	Underwood				
740	Union	6,400.00	6,000.00		
741	Unionville				
742	University Park				29.68
743	Urbana		10,800.00		
744	Urbandale	5,000.00			
745	Ute	20,000.00			1,108.36
746	Vall	4,500.00	14,000.00		
747	Valeria				
748	Van Horn				
749	Van Meter				200.00
750	Van Wert				
751	Varina		9,500.00		
752	Victor	4,500.00			81.54

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,450.00					690
		123,542.13	817,948.75			817,948.75	691
10,002.19							692
		.75					693
							694
							695
							696
		9,000.00					697
29,771.45	48,631.45						698
	10.00						699
	21,800.00	17,916.37				17,916.37	700
	7,000.00						701
	26,023.11						702
							703
		400.00					704
							705
							706
	106,474.18	75,012.50				75,012.50	707
	9,500.00						708
	20,445.00	37,809.06				37,809.06	709
	32,082.86						710
	809.35						711
	6,500.00						712
	35,200.45						713
	14,750.00						714
	4,068.00						715
	325.00						716
							717
	32,307.00	33,560.00				33,560.00	718
	42,221.04	98,403.12				98,403.12	719
	6,141.87						720
	70.43						721
	18,500.00						722
							723
	19,497.10						724
	2,000.00						725
							726
		8.90					727
		122.62					728
		10,000.00					729
							730
							731
	5,000.00	78,006.74					732
		13,000.00					733
		15,000.00					734
		4,000.00					735
							736
							737
							738
							739
	4,000.00	16,400.00					740
							741
							742
		10,000.00					743
		5,000.00					744
		22,008.36		43,500.00		43,500.00	745
		18,500.00					746
							747
							748
		200.00					749
							750
		9,500.00					751
		4,381.54					752



TABLE NO. 3—(CONTINUED)—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal Industry bonds	Temporary loans	Warrants outstanding
753	Vincent.....		13,000.00		370.92
754	Vining.....	600.00			54.60
755	Volga City.....				450.48
756	Wadena.....				250.00
757	Walcott.....				10,800.00
758	Walker.....				4,308.95
759	Wallingford.....				500.00
760	Wall Lake.....	18,500.00			
761	Walnut.....	21,000.00	11,000.00	8,695.40	
762	Wapello.....		8,000.00		5,676.60
763	Washta.....		23,400.00		
764	Waterville.....	1,600.00			
765	Waucoma.....				1.80
766	Waukeo.....	5,000.00			
767	Wayland.....				
768	Webb.....				
769	Webster.....				
770	Weldon.....				
771	Wellman.....				115.50
772	Wellsburg.....		5,000.00		4,400.64
773	Welton.....				
774	Wesley.....		18,000.00		408.77
775	West Bend.....	4,000.00	26,000.00		3,900.74
776	West Branch.....	27,000.00	5,000.00		478.18
777	West Burlington.....	21,800.00			1,000.00
778	West Chester.....				65.90
779	Westfield.....	5,000.00			1,965.29
780	Westgate.....	7,500.00		1,750.00	
781	West Liberty.....	10,749.60	20,000.00		
782	West Mitchell.....				
783	Westphalia.....				
784	West Point.....	7,000.00	12,500.00		2,321.05
785	West Side.....				
786	West Union.....	8,000.35			9,579.87
787	Westland.....				1,066.95
788	Whiting.....	14,180.00			4.00
789	Whittemore.....	1,500.00	10,500.00	15,000.00	12.80
790	Whitten.....				
791	Wiley (Carroll P.O.).....				
792	Williams.....	2,500.00	20,400.00		
793	Williamsburg.....				
794	Wilton Junction.....	11,500.00			84.64
795	Winfield.....	108,800.00			4,958.92
796	Winthrop.....	6,500.00			284.06
797	Windsor.....		9,500.00		322.62
798	Wooden.....		3,000.00		
799	Woodbine.....	49,500.00			
800	Woodburn.....				42,500.00
801	Woodward.....	21,000.00			92,000.00
802	Woolstock.....		3,000.00		121,030.12
803	Worthington.....				
804	Wyoming.....			700.00	
805	Yale.....	15,000.00			
806	Yetter.....				700.00
807	Yorktown.....				15,000.00
808	Zeasing.....	1,400.00			1,000.00
809	Zwingle.....	39,000.00			1,400.00
					229.30
					600.00

\*Failed to report.

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		15,370.92					753
		684.60					754
		450.48					755
		250.00					756
		10,800.00					757
		4,308.95					758
		500.00					759
		18,500.00					760
		40,695.40					761
2,000.00	5,700.00	21,376.60					762
		23,400.00	16,500.00			16,500.00	763
		1,000.00					764
		1.80					765
		5,000.00					766
							767
							768
							769
							770
		115.50					771
		9,480.64	50,256.70			50,256.70	772
							773
		18,408.77					774
		23,900.74					775
		21,478.18	18,082.36			18,082.36	776
		22,800.00					777
		65.90					778
		6,996.29					779
		9,250.00					780
		30,749.60					781
							782
							783
		21,921.05					784
							785
		17,581.95					786
		1,066.95					787
		14,180.00					788
		24,012.50					789
							790
							791
		22,900.00					792
							793
		11,584.64					794
		118,795.92					795
		7,434.02					796
		10,082.62					797
		3,000.00					798
42,500.00		92,000.00	121,030.12			121,030.12	799
							800
		21,063.88	15,500.00	2,558.54		15,068.54	801
		3,015.35					802
							803
		700.00					804
		15,000.00					805
		1,000.00					806
		1,400.00					807
		26,229.30					808
		600.00					809

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Monies and credits
	Grand Total.....	\$ 210,080,369	\$ 27,448,339	\$ 243,837,008
1	Ackley.....	1,110,204	334,644	1,308,905
2	Ackworth.....	56,152	9,370	29,960
3	Adair*.....	228,180	781,729	518,186
4	Adel.....	778,416	702,063	800,672
5	Afton.....	440,806	112,404	582,442
6	Agency.....	217,612	480,180	192,822
7	Albion.....	192,822	113,248	306,070
8	Albionworth.....	546,244	344,620	522,550
9	Albert City.....	356,004	216,048	379,682
10	Albion.....	131,436	41,788	176,410
11	Alburnett*.....	137,420	65,564	202,984
12	Alben.....	404,400	115,020	519,420
13	Alexander.....	287,484	100,475	387,959
14	Allerton.....	492,300	140,730	633,030
15	Allison.....	406,008	153,244	559,252
16	Alta.....	692,500	292,100	984,600
17	Alta Vista.....	216,876	101,216	318,092
18	Altamont.....	510,404	314,000	824,404
19	Altosona.....	192,100	126,700	318,800
20	Alford.....	56,236	13,616	69,852
21	Andover.....	95,416	29,372	124,788
22	Andrew.....	587,800	211,440	799,240
23	Anita.....	309,160	83,536	392,696
24	Anthon.....	407,600	199,588	607,188
25	Applington.....	351,916	79,408	431,324
26	Arcadia*.....	277,056	62,504	339,560
27	Archer*.....	42,448	50,192	92,640
28	Aredale.....	89,696	82,236	171,932
29	Arden.....	107,568	48,662	156,230
30	Ardispe.....	53,524	30,156	83,680
31	Arlington.....	306,992	269,976	576,968
32	Armstrong.....	387,800	145,472	533,272
33	Arnolds Park.....	567,012	64,416	631,428
34	Arthur.....	203,320	117,680	321,000
35	Ashton.....	334,756	172,084	506,840
36	Aspinwall.....	83,104	31,628	114,732
37	Atalissa.....	75,500	26,308	101,808
38	Athelstan.....	33,140	22,820	55,960
39	Atkins.....	301,636	126,680	428,316
40	Auburn.....	206,392	136,864	343,256
41	Aurelia.....	401,096	222,800	623,896
42	Aurora*.....	103,392	105,862	209,254
43	Avoca.....	802,612	253,796	1,056,408
44	Ayrshire.....	200,200	120,056	320,256
45	Badger.....	96,768	97,012	193,780
46	Bagley.....	280,684	153,200	433,884
47	Baldwin.....	406,312	37,606	443,918
48	Bancroft*.....	101,812	44,068	145,880
49	Barnes City.....	304,836	176,730	481,566
50	Barnum.....	202,812	81,784	284,596
51	Bassett*.....	114,910	56,680	171,590
52	Batavia.....	20,432	28,068	48,500
53	Battle Creek.....	163,540	83,188	246,728
54	Baxter.....	468,122	259,444	727,566
55	Bayard.....	382,740	1,102,656	1,485,396
56	Beacon.....	314,028	140,736	454,764
57	Beaconsfield.....	79,500	8,300	87,800
58	Beaman.....	79,812	30,628	110,440
59	Beaver.....	87,548	87,960	175,508
60	Beaver.....	80,484	49,192	129,676

\* Railroad, telegraph, telephone and express value reported together.

† Real and personal value reported together.

AS OF JANUARY 1, 1922—LEVIES AS OF SEPTEMBER 1, 1922

Number	Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
	\$ 26,331,381	\$ 1,012,755	\$ 114,919	\$ 569,425,571	\$ 19,969,538		\$ 3,387,846.86	
1	103,220	10,548	540	2,768,091	101,084	5	15,611.41	1
2	37,988	332	136	162,534			130.00	2
3	21,588			1,542,633	60,000		12,150.00	3
4	33,924	5,772	132	1,881,000	29,752	5	15,508.04	4
5	30,872	2,036	132	1,174,782	28,036	6	6,507.56	5
6	27,290	2,508	96	727,676	23,700		1,220.00	6
7	24,024	1,276	96	727,121	10,850		2,310.00	7
8	44,088	5,232	176	1,362,820	54,032	5	14,391.00	8
9	16,900	4,172	64	972,930	9,464	5	8,857.00	9
10	9,968	1,016	64	400,682	9,330		1,143.00	10
11	120,002			385,750			530.00	11
12	43,784	11,068	164	1,392,536	27,080	5	8,579.67	12
13	21,544	2,306	272	1,433,407	196,356	4	9,060.00	13
14	17,752	1,240	80	1,309,771	27,244	5	4,353.00	14
15	43,732	4,004	308	1,006,372			5,150.00	15
16	30,980	6,664	128	1,802,982	61,204	5	12,000.00	16
17	16,128	662	72	431,194	69,600		8,000.00	17
18	148,940	5,432	206	1,156,802			12,579.20	18
19	64,000	3,520	230	546,485	31,000	5	2,300.00	19
20	20,380	554		134,256	7,174	5	430.45	20
21		816		322,774			1,010.00	21
22	61,680	3,740	140	1,619,254	56,068	5	8,882.67	22
23	34,018	3,796	144	1,392,906	30,020	5	5,715.04	23
24	23,008	644	96	1,280,422			3,000.00	24
25	1,066			691,416	50,408		2,643.00	25
26	17,388			139,278			737.21	26
27	38,452	500	128	311,492	62,408		1,010.00	27
28	82,906	2,404	336	255,780			1,750.00	28
29	17,008	172	84	206,164	10,288		900.00	29
30	26,320	2,420	144	881,018	32,584		6,349.00	30
31	22,300	7,772	100	955,564	11,940		9,708.14	31
32	40,448	2,680	160	806,708			6,629.26	32
33	20,380	780	68	468,868			4,075.00	33
34	57,906			673,876	43,172		15,227.00	34
35	16,300			243,864	11,138	5	336.40	35
36	57,096	4,096	152	291,032			886.82	36
37		24		71,834			379.93	37
38	41,100	632	100	620,804	15,424		2,402.00	38
39	38,452	3,668	128	728,770	24,978	5	6,350.00	39
40	30,504	2,434	192	1,370,911	71,504	5	10,511.96	40
41	23,548			453,696	4,464	4	1,220.00	41
42	50,092	5,500	208	2,341,978	52,888		10,878.77	42
43	13,840	472	84	358,537			4,472.50	43
44	17,892	1,340	112	445,424	58,506	5	2,250.00	44
45	16,306	1,540	64	784,780			8,000.00	45
46	151,836	1,684	792	690,530	491,840	5	1,663.24	46
47	28,840	700	96	265,301	30,904	5	800.00	47
48	38,896		4,440	684,792			9,294.00	48
49	30,006		128	401,612	6,100	5	2,415.00	49
50	46,130	580		235,840	57,000	5	1,370.00	50
51	4,100			52,620		4	234.90	51
52	7,500	436	28	514,720			2,500.00	52
53	20,380	924	56	1,067,556			7,000.00	53
54	14,632	2,320	112	1,038,680	14,200	5	10,700.00	54
55	24,064	1,492	96	907,022	4,000	5	4,068.00	55
56	90,982	1,496	812	234,500			1,084.22	56
57	33,216	3,512	116	148,571			1,305.00	57
58	10,380	1,948	36	290,922			1,025.00	58
59	19,224	984	60	255,748	11,636	6	1,211.00	59



TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
61	Bellevue	219,112	829,964	1,065,800
62	Belmont	807,916	211,528	1,012,608
63	Bennett	284,460	132,640	384,962
64	Benton	55,888	25,802	8,750
65	Berkley	43,324	18,048	6,800
66	Bernard	66,230	24,560	33,000
67	Bertram	50,900	11,548	6,000
68	Beverington	18,276	39,280	11,000
69	Birmingham	245,800	23,628	245,908
70	Blairburg	99,600	99,628	
71	Blairtown	343,532	119,628	647,580
72	Blakesburg	290,668		245,000
73	Blanchard	300,412	66,392	276,300
74	Blencoe	92,496	96,104	58,560
75	Blockton	229,332	108,176	289,662
76	Blue Grass	152,544	46,736	131,775
77	Bode	213,712	145,968	291,348
78	Bondurant	158,844	141,616	197,994
79	Bonanza	319,572	48,628	78,464
80	Bouton	117,728	77,756	22,450
81	Boxholm	396,712	97,544	236,640
82	Boyd	190,436	128,508	204,600
83	Bradford	51,372	66,124	108,275
84	Bradyville	93,360	56,836	22,800
85	Bradgate	178,776	70,304	289,394
86	Brandon	107,312	56,228	142,362
87	Breda	338,212	106,192	79,200
88	Bridgewater	141,404	65,480	231,748
89	Brighton	871,436		183,436
90	Bristow	151,064	67,900	140,200
91	Britt	744,228	178,800	240,700
92	Brooklyn	848,500	327,520	2,061,744
93	Brownsville	60,300	40,682	55,510
94	Buckeye	155,100	87,740	181,130
95	Buck Grove	66,472	60,412	50,975
96	Buffalo	160,628	37,000	83,450
97	Buffalo Center	424,948	209,456	494,965
98	Burt	295,372	167,684	126,040
99	Busser	192,320	103,372	297,200
100	Calamus	184,540	99,740	91,702
101	Calmar	225,800	111,806	189,468
102	Calmar	599,516	109,096	185,750
103	Calmar	101,414	60,640	277,653
104	Calmar	109,656	21,164	66,800
105	Camanche	404,328	146,542	282,970
106	Cambridge	148,520	59,616	226,400
107	Carbon	54,306	10,084	27,150
108	Carlisle	380,790	22,676	327,728
109	Carpenter	46,880	41,060	42,350
110	Carson	280,280	53,780	292,500
111	Cascade	674,488	340,790	1,056,300
112	Cass	230,740	164,388	502,180
113	Castalia	191,056	71,844	141,570
114	Castana	178,636	113,828	23,400
115	Castle Hill	132,648	3,108	9,360
116	Cedar Heights (Waterloo, R. F. D.)	234,496	6,544	64,800
117	Center Junction	191,894	44,372	98,700
118	Center Point	561,656		250,250
119	Central City	446,184	112,332	505,418
120	Charlotte	194,772	80,324	49,000
121	Charter Oak	434,376	361,296	330,000
122	Chatworth	22,304	26,964	5,136
123	Chelsea	400,428	177,364	36,480

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Number	Railroad property	Telephones and other property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
61	68,500	2,472	208	2,183,116			8,954,53	63
62	168,100	4,032	744	2,304,943	123,900	5	14,414.20	63
63	29,864	324	604	802,914	2,500	5	2,250.00	63
64	15,764	424	80	107,798	17,340	4	400.00	65
65	9,208	920	96	78,306	4,406	6	251.00	66
66	6,196	224	2,324	131,724			592.36	67
67	56,732	568	256	138,004	30,824	8	451.12	68
68	15,780	540	36	75,012	8,036		1,785.00	70
69	22,824	3,284	148	608,301	61,312		1,785.00	70
70	1,202	604	96	225,192	26,030	4		71
71	17,012	1,128	88	1,112,388			6,340.00	72
72	14,740	1,388	108	354,468			2,500.00	73
73	38,432	2,320	128	287,750	28,464	5		74
74	31,140	4,908	136	798,714	65,636	5	3,080.13	76
75	20,920	56	1,424	353,405			935.00	77
76	14,622	2,382	64	667,796			5,540.78	78
77	75,904	2,804	76	255,338	9,016	5	1,500.00	79
78	45,120	3,180	200	405,104	158,000	10	2,500.00	80
79	11,740	424	44	247,142			1,370.00	81
80	16,000	440	96	609,732	58,032		3,000.00	82
81	16,208	2,112	64	542,278			2,700.00	83
82	28,124	290	400	249,135	83,776	5	1,032.51	85
83	34,008	2,704	116	210,484			826.40	85
84	13,272			405,246			1,978.00	86
85		248		300,150			1,232.80	87
86	29,380	788	68	544,800			1,550.00	88
87	9,044	328	32	448,053			1,388.00	89
88	70,648	2,300	936	1,528,188	9,300	5	8,000.00	90
89	28,244	602	128	338,288			2,003.96	91
90	56,976	5,388	276	1,236,428	10,760	5	11,974.42	92
91	19,924	3,804	188	2,300,824			14,255.36	93
92	17,464	600	64	163,660				94
93	27,368	1,006	128	453,712	54,380		1,721.43	95
94	24,464	536	96	292,965			730.00	96
95	35,076	1,800	112	316,806	5,840	5	1,060.00	97
96	128,176	2,300	128	1,160,062	12,216	5	7,940.00	98
97	48,960	1,372	100	640,488			6,405.00	99
98	29,376	6,502	302	500,112			2,205.31	100
99	19,228	1,430	64	296,694	31,188	5	3,145.00	101
100	18,072	3,612	128	349,676	30,480	5	2,230.00	102
101	21,528	2,572	172	881,466			1,405.00	103
102	30,470	2,324	128	479,145	25,004	5	2,130.00	104
103	156,828	4,692	644	418,534			1,196.75	105
104	122,306	3,172	516	1,009,924	297,516	5	5,150.00	106
105	30,302	4,032	108	466,080	29,856	5	1,804.33	107
106		676	188	72,806			645.00	108
107	21,656	4,698	104	797,582	20,480	6	2,633.50	109
108	18,264	70	64	140,507			480.00	110
109	60,492			696,252	13,544		7,441.15	111
110	9,784	2,132	40	5,083,490			12,108.00	112
111	95,324			985,532			4,784.86	113
112	35,916	600	150	441,706	118,856	2	1,750.00	114
113	44,004	300	148	370,972			2,165.86	115
114	68,084	748	96	215,034	22,064	5	1,714.20	116
115	60,756	2,160	264	497,620			4,070.54	117
116	28,444	1,700	188	294,408			1,800.00	118
117	74,848			1,025,067	41,256		4,397.35	119
118	35,044			1,088,809	12,900	2	6,248.64	120
119	29,224	1,064	96	363,500	23,216	5	4,235.72	121
120	23,472	1,244	104	1,070,492	3,030	5	10,462.18	122
121	22,304	1,144	136	151,301			2,800.00	123
122	81,928	2,220	140	755,716	98,864	5	5,097.00	124

\* Railroad, telegraph, telephone and express value reported together.  
 † Real and personal value reported together.

TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
125	Chester	121,540	79,240	82,004
126	Chillicothe	30,408	30,412	30,400
127	Churdan	843,140	183,480	460,807
128	Chenango	208,528	101,280	245,185
129	Clare	94,688	90,968	12,108
130	Clarence	474,900	197,820	1,136,496
131	Clarksville	681,444	172,236	1,172,310
132	Clayton	36,384	28,302	43,350
133	Clearfield	345,236	125,348	557,706
134	Cleghorn	130,404	78,444	196,300
135	Clemmons	97,656	50,668	77,705
136	Clermont	379,448	183,828	496,336
137	Clio	107,400	49,068	226,600
138	Clover Hills (via Valley Junction)	64,380	4,680	15,000
139	Chatter	292,304	154,944	197,300
140	Coburg	18,504	52,868	410,877
141	Coggont	420,576	154,964	346,554
142	Colin	294,732	148,200	46,724
143	Colesburg	172,152	131,408	234,973
144	College Springs	372,440	134,672	564,371
145	Collins	213,028	106,040	401,040
146	Colo	101,840	14,152	285,300
147	Columbus City	606,632	387,928	183,276
148	Columbus Junction	74,000	28,560	170,500
149	Conesville	349,612	185,048	840,960
150	Conrad	95,880	57,224	137,465
151	Conway	20,216	8,548	3,002
152	Coon Rapids	630,572	231,544	186,900
153	Coppock	58,404	38,404	128,940
154	Coralville	1,060,884	329,484	1,390,160
155	Corringtonville	299,472	79,128	34,500
156	Corydon	200,472	81,168	127,200
157	Cotter	98,472	58,008	2,000
158	Coulter	195,232	94,662	444,866
159	Craig	114,104	8,284	126,000
160	Crawfordsville	85,372	40,660	22,775
161	Cromwell	364,828	133,960	591,863
162	Crystal Lake	123,144	38,492	13,160
163	Cumberland	196,668	75,364	70,000
164	Curling	147,776	37,344	51,400
165	Cyril	190,296	5,130	174,148
166	Dakota City	181,004	27,836	247,425
167	Dallas	509,412	139,308	636,242
168	Dallas Center	65,500	35,500	27,705
169	Dana	316,866	139,844	39,500
170	Danbury	292,060	106,880	305,100
171	Danville	144,840	51,048	205,655
172	Davis City	87,256	80,000	365,720
173	Dawson	468,476	218,532	587,450
174	Dayton	115,440	68,132	104,373
175	Deaton City*	170,696	102,408	92,500
176	Deedham	290,268	152,584	469,321
177	Deep River	114,896	51,140	181,870
178	Defiance	75,928	15,404	48,500
179	Delaware	99,500	73,504	163,950
180	Delhi	256,276	71,848	180,600
181	Delmar	106,916	29,788	10,500
182	Deloit	31,800	16,116	36,525
183	Delphos	310,212	80,500	285,772
184	Delta	352,438	130,304	591,514
185	Denver			

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
45,064	1,022	180	330,140	48,824	5	1,810.00	125
20,088	568	92	127,028	8,844	5	112.00	126
132,760	6,380	320	1,636,087	613,020	5	8,300.00	127
65,124	5,048	232	635,367	65,012	5	7,803.00	128
12,108	1,704	84	208,552	19,520	5	6,201.00	129
49,220	2,372	164	1,860,972	2,078,336	5	24,025.00	130
78,016	3,988	322	1,240	163,682	5	488.82	131
54,144	1,640	212	1,060,753	8,556	5	17,771.41	132
37,606	1,112	112	434,392	6,600	5	1,784.96	133
21,472	4,384	86	244,441	7,336	6	1,239.49	134
9,006	252	64	1,080,224	29,280	5	7,500.00	135
18,064	2,472	76	412,448	800.00	5	800.00	136
28,176	1,076	128	85,006	31,420	5	35.00	137
28,452	1,988	128	685,016	29,844	5	3,134.07	138
13,024	92	48	84,536	224,620	5	400.00	139
57,208	2,602	288	840,463	52,368	5	2,100.00	140
4,940	478,388	54	806,498	6,328	5	4,439.84	141
24,464	1,348	96	513,473	39,720	5	1,038.79	142
38,452	1,860	128	739,548	31,744	5	3,830.55	143
4,862	4,862	348	491,492	3,079.00	5	3,079.00	144
66,390	1,400	360	1,407,616	38,976	5	628.80	145
44,988	6,428	148	331,140	42,062	5	3,342.03	146
15,208	492	56	1,427,184	1,600.00	5	6,005.00	147
19,404	736	52	324,385	5,008	5	1,600.00	148
57,380	8,712	208	51,818	5,008	5	103.72	149
59,400	2,124	288	1,121,316	7,542.80	5	7,542.80	150
39,220	11,820	168	514,264	216,480	5	4,729.20	151
66,356	5,012	16	2,720,817	27,600	5	21,075.00	152
52,040	3,436	192	284,574	148,548	5	1,640.00	153
19,224	566	64	44,562	2,185.00	5	1,244.00	154
9,044	164	32	178,364	30,416	5	1,040.00	155
4,721	220	16	744,330	3,049.00	5	3,049.00	156
7,008	324	36	130,796	1,395.04	5	1,395.04	157
27,136	7,148	96	157,011	1,415.00	5	1,415.00	158
25,484	900	188	1,115,031	5,000.00	5	5,000.00	159
38,336	1,384	128	201,428	800.00	4	800.00	160
49,580	900	128	362,380	4,556.50	5	4,556.50	161
13,631	1,612	52	397,196	36,872	5	1,395.04	162
14,602	920	68	284,860	4,118.22	5	4,118.22	163
10,844	4,700	76	421,906	2,189.80	5	2,189.80	164
39,292	700	140	1,310,642	9,006.00	5	9,006.00	165
24,464	500	96	138,675	608.21	5	608.21	166
28,200	3,776	136	619,124	41,320	5	1,390.00	167
500	2,388	140	639,828	45,044	5	1,961.00	168
20,380	738	68	441,675	12,348	5	5,006.04	169
26,748	1,340	104	458,066	17,244	5	1,914.58	170
41,602	1,384	106	1,806,540	9,300.00	5	9,300.00	171
18,502	2,046	76	374,530	1,395.04	5	1,395.04	172
115,420	2,168	428	635,740	3,611.00	5	3,611.00	173
65,284	948	244	212,780	2,072.50	5	2,072.50	174
19,864	216	72	104,666	9,836	4	3,605.00	175
22,720	912	124	829,240	14,68	5	4,700.00	176
13,500	1,880	96	1,119,782	33,012	5	4,300.00	177

\* Real and personal value reported together.

† Railroad, telegraph, telephone and express value reported with personal property.



TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Number	Towns	Real property	Personal property	Monies and credits
188	Derby*	142,904	97,808	192,045
189	De Soto	126,432	67,440	107,215
190	De Witt	915,884	993,650	1,909,534
191	Dexter	108,456	109,770	218,226
192	Diagonal	256,992	336,712	593,704
193	Dickens	141,148	79,624	220,772
194	Dike	279,900	143,040	422,940
195	Dixon	132,980	108,020	241,000
196	Dolliver	59,384	75,844	135,228
197	Donahue	69,416	60,522	129,938
198	Donnan	56,972	6,300	63,272
199	Donnellson	73,300	20,812	94,112
200	Doon	264,524	32,040	296,564
201	Dougherty	199,144	72,520	271,664
202	Dow City	231,124	97,284	328,408
203	Dows	431,432	105,472	536,904
204	Drakesville	81,230	43,612	124,842
205	Dumont	489,004	144,798	633,802
206	Duncombe	223,132	81,732	304,864
207	Dundas	60,240	33,212	93,452
208	Dunkerton	162,728	142,700	305,428
209	Dunlap	550,752	186,104	736,856
210	Durant	144,470	32,892	177,362
211	Dyersville	1,161,044	162,536	1,323,580
212	Dysart*	764,436	194,380	958,816
213	Earlham	469,624	156,308	625,932
214	Earling	123,908	76,872	200,780
215	Earlville	278,940	164,292	443,232
216	Early	330,944	159,012	489,956
217	Edgely	223,112	139,900	363,012
218	Edenville (Rhodes P. O.)	203,212	24,008	227,220
219	Edgewood	704,352	139,072	843,424
220	Eliabor	339,988	142,756	482,744
221	Elbridge	194,580	139,688	334,268
222	Elgin	308,220	145,412	453,632
223	Elkader	861,100	238,408	1,099,508
224	Elkhart	105,020	51,620	156,640
225	Elk Horn	275,404	75,824	351,228
226	Elkport	74,716	49,024	123,740
227	Elliot	246,776	140,192	386,968
228	Elliston	82,400	49,808	132,208
229	Ellsworth	90,600	78,000	168,600
230	Elma	124,171	51,224	175,395
231	Ely	89,596	44,660	134,256
232	Emerson	206,064	107,280	313,344
233	Epworth	300,500	84,064	384,564
234	Essex	442,824	268,820	711,644
235	Everly	245,052	186,264	431,316
236	Esira	477,140	238,020	715,160
237	Exline	140,644	70,844	211,488
238	Fairbank*	305,972	105,172	411,144
239	Farley	92,004	28,280	120,284
240	Farmersburg	172,168	81,032	253,200
241	Farmington	436,572	163,740	599,312
242	Farmingtonville	180,604	87,736	268,340
243	Farragut	196,400	106,300	302,700
244	Fayette	428,356	200,160	628,516
245	Fenton	302,196	138,004	440,200
246	Ferguson	86,704	30,280	116,984
247	Fertile	174,906	45,700	220,606
248	Florida	136,064	92,848	228,912
249	Floyd	167,644	68,556	236,200
250	Fonda	469,906	240,952	710,858

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
36,596	804	72	460,353	1,400	1,360,00	1,860,00	188
16,060	804	72	318,022	11,806	5	1,820,96	189
106,824	4,800	676	2,322,086	56,690	5	5,640,05	190
10,776	3,132	48	531,805	17,212	5	8,964,22	191
53,292	906	220	605,565	18,912	4	2,000,00	192
36,204	1,336	140	478,452	41,200	5	2,125,00	193
40,700	2,072	138	639,172	61,500	5	4,130,00	194
17,928	452	64	374,544	1,426,35	195	475,00	196
11,524	800	44	158,506	180,700	5	600,00	197
18,056	328	284	409,342	44,248	5	704,00	198
68,696	3,924	138	8,332	10,342	5	5,000,00	199
70,656	1,584	284	137,450	1,785,00	301	4,750,00	200
2,452	60	15	250,136	5,477,00	302	648,70	201
23,196	1,236	84	508,212	5,300,00	303	3,900,00	202
44,240	2,068	270	1,375,330	1,467,23	304	10,167,23	203
96,556	8,444	200	1,301,236	10,167,23	210	5,300,00	204
76,900	3,832	220	614,572	111,228	5	3,900,00	205
14,720	234	64	186,160	7,240	5	983,00	206
22,120	296	64	600,908	24,236	5	1,467,23	207
46,364	2,340	228	1,115,788	23,500	5	10,167,23	208
8,028	188	32	855,866	12,066,55	211	12,066,55	209
36,525	16,422	130	1,973,020	10,924	5	14,856,00	210
19,522	944	72	347,488	6,700,00	213	1,600,00	211
24,222	2,200	96	1,117,641	22,392	5	5,085,00	212
28,840	1,792	96	713,744	6,900,00	216	7,100,00	213
24,430	1,456	70	800,549	4,832	5	3,296,50	214
34,560	672	128	460,896	2,376,00	219	2,376,00	215
104,552	6,284	228	1,207,536	2,300,31	220	2,300,31	216
6,800	240	32	583,846	24,324	5	6,000,00	217
16,224	2,436	68	830,900	2,380,00	224	2,380,00	218
15,332	4,832	60	1,622,512	2,541,00	225	2,541,00	219
30,400	496	92	594,696	25,000	5	888,00	220
4,744	276	92	914,696	6,468	5	6,089,24	221
1,900	136	40	135,440	7,968	5	1,472,00	222
18,002	1,200	64	900,282	26,020	4	6,860,00	223
18,488	976	64	179,561	42,112	5	3,008,75	224
25,008	2,724	96	284,240	30,236	5	4,823,00	225
6,800	268	32	925,350	420,20	231	2,730,91	226
12,856	1,132	52	291,936	3,646,18	238	6,475,00	227
18,344	4,812	64	818,513	1,270,00	241	10,000,00	228
30,368	4,728	128	836,190	2,630,00	242	2,630,00	229
43,006	1,654	100	822,505	6,170,00	244	6,170,00	230
40,448	654	100	822,505	472,00	246	635,00	231
21,544	7,024	88	1,330,816	63,832	235	635,00	232
36,180	1,700	128	293,210	1,473,25	240	1,473,25	233
18,464	1,288	76	277,452	18,328	5	1,473,25	234
15,948	656	100	316,740	30,748	5	9,800,00	235
25,112	1,804	100	526,236	10,000,00	241	10,000,00	236
70,708	9,694	280	807,700	2,630,00	242	2,630,00	237
38,452	1,888	128	607,265	5,940,00	243	5,940,00	238
19,536	1,564	68	691,360	6,170,00	244	6,170,00	239
38,156	2,220	148	1,419,658	5,176,22	245	5,176,22	240
19,224	308	64	460,911	472,00	246	472,00	241
16,728	160	56	162,788	635,00	247	635,00	242
15,908	300	76	277,452	700,00	248	700,00	243
1,288	1,288	76	419,462	1,473,25	240	1,473,25	244
45,400	1,776	280	1,144,466	30,748	5	9,800,00	245

\* Railroad, telegraph, telephone and express value reported together.

TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Motors and credits
251	Fontanelle	304,544	156,560	707,314
252	Fort Atkinson	1,308,606	67,068	174,800
253	Postora	57,608	50,008	40,250
254	Franklin	30,080	5,040	15,000
255	Fraser	163,256	32,688	1,400
256	Fredericksburg	243,040	163,136	519,770
257	Frederika	85,116	30,168	64,800
258	Frederia			
259	Fremont	228,024	150,484	345,600
260	Galt	100,452	30,888	55,400
261	Galva	180,092	47,568	182,756
262	Garber	61,976	34,700	29,500
263	Garden Grove	179,852	104,752	205,065
264	Garnaville	212,328	201,122	424,448
265	Garnier	822,512	196,688	625,350
266	Garrison	243,948	235,272	181,300
267	Garswin	174,856	179,480	605,074
268	Geveva	136,812	90,400	246,910
269	George	585,256	212,192	716,311
270	Gilbert	137,324	86,564	262,091
271	Gilbertville	30,688	32,800	129,022
272	Gilman	245,720	160,640	406,750
273	Gilmore City	410,404	71,648	381,444
274	Gladbrook	700,868	253,172	998,854
275	Gidden	135,196	44,862	157,100
276	Goldfield	300,490	170,500	268,080
277	Goodell	94,672	60,340	18,470
278	Gooselake	65,160	42,340	17,000
279	Gowrie	411,220	244,000	485,500
280	Grattinger	277,162	308,624	122,500
281	Grafton	130,548	72,848	127,148
282	Graf	27,412	2,740	262,182
283	Grand Junction	479,840	150,980	565,120
284	Grand Mound	361,800	165,972	250,550
285	Grand River	128,000	107,176	249,350
286	Grandview	131,716	70,756	230,640
287	Granger	142,540	43,720	274,300
288	Grant	107,804	107,808	50,344
289	Grant City	12,784	5,084	
290	Granville	218,048	71,068	228,000
291	Gravity	186,152	90,466	383,377
292	Gray	115,016	36,164	26,121
293	Greedy	182,916	97,484	112,400
294	Greene	799,472	314,472	1,827,364
295	Greenfield	932,564	241,228	1,386,915
296	Green Island	42,212	23,192	3,450
297	Greenville	83,516	29,666	30,600
298	Grimes	212,680	97,280	80,614
299	Grissold	477,028	235,280	807,811
300	Grundy Center	1,108,640	447,208	382,662
301	Gruver	15,924	14,828	82,800
302	Guernsey	92,416	60,308	100,675
303	Guthrie Center	1,002,824	830,224	872,146
304	Guttenberg	467,168	227,712	286,400
305	Haibur	77,120	68,708	138,400
306	Hamilton	50,028	12,580	17,900
307	Hancock	115,180	45,460	132,200
308	Hanlontown	158,860	120,840	135,300
309	Hansell	98,132	20,470	12,500
310	Harcourt	216,084	63,688	228,936
311	Hardy	50,104	46,384	39,856
312	Harper	97,228	51,224	26,007
313	Harpers Ferry	84,580	34,900	39,081

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
96,988	6,024	340	1,371,470	209,116	5	4,800.00	251
29,548	900	80	1,032,342			971.55	252
24,464	592	96	215,018	25,304	5	11,020.06	253
	112		40,832			163.80	254
18,720	476	148	216,088	126,676	6	624.80	255
19,292	1,670	84	327,368	82,712	5	2,825.56	256
			170,084			600.00	257
30,676	2,024	206	783,194	77,808	5	3,870.00	258
25,300	1,848	196	229,144	44,000		1,500.00	259
11,314	412	40	425,212			8,030.00	260
43,062	1,592	108	172,988	15,002		1,004.00	261
43,416	144	152	631,981	10,122		4,622.00	262
30,356	1,820	88	1,030,768	40,680	5	2,400.00	263
16,788	1,316	82	1,099,324	37,322	5	19,648.80	264
30,156	4,448	184	701,128	9,784		1,000.00	265
12,300	928	88	1,558,678	29,544	5	10,300.84	266
68,404	1,824	288	1,584,275	141,948		11,198.00	267
28,840	4,872	96	520,787	35,522		3,400.00	268
			345,600			822.00	269
17,088			835,708			5,700.00	270
21,504	5,788	132	800,940	1,248		5,706.79	271
79,640	1,700	316	2,045,550	55,744		3,340.00	272
38,472	7,062	128	983,460	12,976	4	6,080.00	273
70,800	2,488	300	887,661	28,388	5	6,082.00	274
14,372	472	61	228,300	12,536	5	1,494.60	275
19,612	896	64	141,972			1,004.58	276
184,620	10,384	968	1,336,022	175,510	5	8,875.00	277
23,652	1,332	112	735,672			2,560.00	278
31,862	332	88	855,816	10,000		2,820.00	279
23,256	776	116	54,300	18,704	5	67.02	280
9,800	9,800	320	1,302,787	14,800	5	7,082.00	281
19,224	1,120	61	847,730	17,700		3,984.00	282
18,452	568	64	514,280			1,566.26	283
2,908			646,828			6,881.78	284
22,168	2,448	128	486,304	12,280	5	2,419.81	285
	1,156		185,916	23,964	5	772.61	286
19,612	688		19,024	37,324	2	36.00	287
25,940	608	92	257,780			2,066.00	288
44,004	1,208	148	686,605	4,084	5	1,819.72	289
25,798	1,028	100	243,271			1,666.00	290
40,736	1,594	172	380,296	14,876	5	3,200.00	291
28,512	9,856	160	2,984,024			11,190.00	292
12,199	516	192	2,190,175	110,968	5	14,000.00	293
7,722	356	56	121,722			500.00	294
35,230	3,180	140	151,606	6,000	5	1,543.82	295
17,394	6,140	94	427,510			5,125.00	296
3,488	124	16	1,603,700			14,800.00	297
38,840	376	96	1,054,544	28,176	5	17,560.00	298
9,580	16,540	44	117,280			1,006.00	299
100,464	7,328	296	318,711			7,000.00	300
17,664	1,134	72	2,320,358	6,200	5	19,800.00	301
63,432			1,089,468			12,300.71	302
30,864	708	144	63,432			1,024.37	303
40,560	1,112	132	44,596	54,156	5	1,200.00	304
25,440	2,494	288	164,192			627.12	305
1,352	1,280	160	265,948	129,820		2,300.00	306
14,088	252	64	138,128	14,284		848.33	307
34,248	136	524	250,862			875.00	308
			194,136			1,300.00	309

\* Railroad, telegraph, telephone and express value reported together.



TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Motors and credits
314	Harris	167,461	80,764	29,000
315	Hartford	91,012	44,372	181,250
316	Hartley	650,168	234,064	1,107,400
317	Hartwick	43,730	59,672	335,840
318	Harvey	135,160	47,840	45,000
319	Hastings	132,580	66,088	71,258
320	Havelock	319,176	164,168	73,566
321	Hawkeye	337,744	31,652	113,196
322	Hayesville	66,320	107,500	672,828
323	Hazleton	238,568	169,588	722,506
324	Hedrick	451,376	89,008	335,865
325	Henderson	78,844	30,568	27,471
326	Hepburn	25,756	80,108	174,307
327	Hills	76,462	91,808	172,600
328	Hillsboro	148,224	89,112	134,200
329	Hinton	134,200	27,618	94,250
330	Holland	55,000	236,624	1,480,958
331	Holstein	927,400	9,080	38,000
332	Holy Cross	50,540	173,780	381,802
333	Hopewille	369,122	108,552	32,550
334	Hopkinton	164,216	33,172	298,500
335	Hornick	59,084	180,730	516,055
336	Hospers	137,280	98,856	327,900
337	Hubbard	228,472	216,080	506,014
338	Hudson	336,112	216,080	506,014
339	Hull	375,348	216,080	506,014
340	Hunstead	89,772	28,708	1,170
341	Hurstville	265,740	91,800	387,434
342	Huxley	145,700	75,424	95,148
343	Imogene	399,584	156,694	432,800
344	Inola	121,516	51,862	71,258
345	Ireton	444,252	124,356	453,000
346	Ireton	144,906	82,068	130,080
347	Irwin	230,412	57,600	20,400
348	Jackson Junction	131,312	74,772	232,372
349	Jamaica	137,556	56,354	284,350
350	Janesville	446,508	109,306	410,400
351	Jessup	413,208	164,452	694,490
352	Jewell Junction	180,440	133,388	134,000
353	Joel	18,556	10,718	39,800
354	Jolley	433,520	133,088	714,488
355	Kalona	140,508	59,400	345,070
356	Kamrar	416,920	326,836	341,790
357	Kanawha	260,352	117,300	221,616
358	Keberton	167,480	50,600	11,250
359	Kelley	300,430	84,140	559,480
360	Kellogg	210,400	115,976	341,562
361	Kennett	75,184	41,320	95,723
362	Kent	549,028	34,404	163,400
363	Kenwood Park	629,900	88,000	139,638
364	Keweenaw	546,084	240,064	1,000,718
365	Keokuk	20,940	116,876	478,784
366	Keystone	372,846	173,080	965,536
367	Kimballton	104,636	104,936	312,224
368	Kingsley	529,688	125,800	697,000
369	Kirkross	82,040	82,080	44,825
370	Kirkman	62,802	44,148	95,276
371	Kirkville	56,408	32,628	81,900
372	Kiron	183,060	119,640	243,560
373	Kleene	217,644	74,592	346,770
374	Kleene	22,288	47,848	139,600
375	Klerm	47,004	2,748	2,970
376	Knowlton			

\* Railroad, telegraph, telephone and express value reported together.

† Railroad, telegraph, telephone and express value reported with personal property.

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
30,400	1,108	128	317,924	43,740	5	3,000.00	314
28,124	1,030	128	316,867	43,380	5	1,100.00	315
67,302			2,139,054	25,728	5	17,750.40	316
15,166	184	48	492,520			375.00	317
38,802	716	272	396,480			1,300.00	318
29,902	2,140	108	392,201			1,000.00	319
29,902	584	100	422,804	27,630	5	8,800.00	320
39,900	712	120	871,936	19,756	5	4,745.00	321
31,528	828	84	318,107	12,960		1,001.00	322
39,748			968,644			8,064.00	323
117,716	4,488	516	1,316,270	24,548	5	1,030.00	324
6,308	510	24	400,635			830.84	325
19,564	120	40	94,520			486.00	326
14,082	522		324,311			1,480.00	327
10,672	112	36	425,562	12,300	8	1,800.00	328
35,024	1,484	128	414,248			1,817.00	329
12,168			189,006			22,050.00	330
40,376	15,572	136	2,721,098			119.60	331
	64		97,084	4,208	5		332
48,000	2,968	192	976,254			4,600.00	333
15,984	1,360	64	323,420			3,383.01	334
6,402	276	60	357,344			5,633.00	335
37,300	4,802	194	1,798,371	70,840	2	4,081.00	336
8,476	822	192	650,028	16,092		3,365.00	337
40,772	5,092	160	508,816	9,336	5	6,250.00	338
49,748	8,216	176	1,156,446	7,610	5	9,747.00	339
	1,000		120,650			571.00	340
82,902	5,622	388	899,745	101,790	1	3,794.00	341
15,072	1,106	96	322,000	6,343		2,000.00	342
45,992	18,124	184	1,073,548			8,100.00	343
26,488	5,112	124	1,064,545	5,892	5	600.00	344
37,684	1,528	240	487,520			4,100.00	345
92,468	4,308	690	490,870			4,490.39	346
25,128			483,584	15,432	5	2,800.00	347
15,644	1,104	64	405,502	25,744	5	1,800.00	348
20,104			1,076,498			5,560.00	349
179,184	7,016	506	1,368,948	204,712	5	6,080.00	350
			448,518	49,644	5	2,641.00	351
4,488	128	20	73,498			1,690.00	352
15,600	2,012	64	1,320,769	86,429	5	4,458.00	353
55,308	876	164	569,696	45,632	2	2,085.00	354
40,672	1,340	388	977,846	67,698	5	6,060.00	355
36,884	1,104	96	636,352	19,612	4	3,450.00	356
71,300	676	340	301,646	130,680	5	2,300.00	357
16,624	1,972	76	960,712			6,838.81	358
18,232	1,340	128	687,638	63,008	5	1,000.00	359
9,644	32	32	271,063	6,196	5	2,300.00	360
52,956	3,288	30	804,600	15,000	9	9,024.87	361
19,672	1,700	92	608,090	35,320	5	7,000.00	362
38,176	4,372	128	1,580,192	5,400	5	10,442.90	363
10,820	96	96	627,592	11,700	5	1,756.11	364
20,548	2,800	80	1,532,990	16,456	5	4,660.00	365
1,624	168		612,719	39,512	1	6,192.50	366
38,432	2,104	128	1,304,716	00,002	5	9,345.00	367
7,632	884	32	117,943	4,906	5	500.00	368
36,300	680	132	255,328	8,776	5	1,811.77	369
			170,936	13,690	7	612.00	370
23,848			571,068			1,870.12	371
30,966	1,230	140	665,378	23,156	5	4,880.26	372
32,740	808	140	255,224	65,394	5	764.00	373
75,676	772	354	131,894	22,125		166.00	374

TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
377	Lacena	223,604	115,156	220,925
378	Ladora	229,300	81,180	294,388
379	Lakota	226,508	125,580	240,019
380	Lake Mills	296,864	260,222	665,778
381	Lake Park	246,084	204,496	282,800
382	Lake View	467,712	217,276	704,820
383	Lamoni	645,698	242,576	501,306
384	Lamont*	225,161	108,080	365,470
385	Lamotte	170,752	62,860	187,300
386	Lanesboro	187,400	86,148	82,266
387	Lansing	520,540	220,300	1,750,600
388	LaPorte City	811,488	383,116	1,272,494
389	Larchwood	222,226	202,872	66,800
390	Larrabee	90,332	101,910	201,010
391	Lattner	279,672	148,464	290,200
392	Lattners (Via Epworth R. F. D. No. 14)			
393	Laurel	135,204	90,424	175,060
394	Laurens	208,544		462,580
395	Lawler	229,826	142,600	246,800
396	Lawton	126,740	87,152	89,200
397	LeClaire			
398	Ledyard	101,988	79,176	21,100
399	LeGrand	144,428	55,040	156,150
400	Lehigh	324,800	63,660	28,910
401	Lehigh	44,924	38,216	39,600
402	Leland	90,200	83,624	76,172
403	Lenox	588,988	172,404	381,000
404	Lefroy	47,678	29,020	5,400
405	Lefter	127,644	84,076	91,180
406	Lettsville	180,806	113,208	171,300
407	Lewis	282,728	88,512	392,967
408	Libertyville	99,108	94,132	227,140
409	Liddendale	238,788	89,160	29,700
410	Line Springs	332,912	181,288	443,940
411	Lincoln	118,000	80,228	86,772
412	Linden	167,616	99,816	163,060
413	Lineville	226,776	100,404	170,060
414	Lion Grove	248,192	117,544	127,100
415	Lisbon*	638,002	171,456	1,292,415
416	Liscomb*	107,532	47,144	139,030
417	Littleport	53,016	29,796	6,000
418	Little Rock	265,064	86,192	107,650
419	Little Sioux	130,088	50,692	123,212
420	Livermore	207,792	128,400	244,550
421	Lockridge	128,148	87,680	103,600
422	Logan	759,416	303,376	1,172,208
423	Lohrville	400,000	186,052	458,660
424	Lone Rock	55,056	72,412	54,000
425	Lone Tree	218,792	296,280	508,080
426	Long Grove	92,280	55,806	165,735
427	Lorimer	364,792	90,190	297,700
428	Lost Nation	322,216	124,912	530,500
429	Lovilia*	208,604	82,400	130,735
430	Lowden	262,428	182,220	871,824
431	Low Moor	123,004	112,806	46,000
432	Luhana	71,308	56,564	228,260
433	Luna	135,048	44,556	98,010
434	Luther	104,000	100,000	100,000
435	Lu Verne	212,806	83,680	297,775
436	Luxemburg	221,408	41,496	31,500
437	Luzerne	199,804	61,582	819,320
438	Lynxville	147,940	94,732	797,806
439	Lytton	315,064	231,168	144,800

\* All property reported together.

\* Railroad, telegraph, telephone and express value reported together.

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Number	Real property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
377	25,796	4,502	92	619,425	14,560	5	3,125.00	377
378	11,382	704	52	627,286	9,640	6	3,183.95	378
379	30,432	4,468	140	621,138	30,100	6	4,283.00	379
380	117,500	13,952	548	1,861,874	83,784	5	14,181.42	380
381	38,600	1,648	176	874,804	16,412	5	9,800.00	381
382	48,064	8,440	100	1,536,472	82,400	5	6,770.00	382
383	56,432	5,072	208	1,530,202	97,908	5	14,320.73	383
384	10,300	992	64	438,288	11,444	5	3,081.42	384
385	22,036	2,032	140	380,962	37,684	5	2,211.43	385
386	56,000	9,666	228	2,567,724	9,000	5	8,300.00	386
387	87,543	5,212	432	2,558,614	129,712	5	13,569.46	387
388	24,752	464	112	300,566	29,312	5	4,800.00	388
389	16,564	1,980	272	300,566	1,375.86	5	1,375.86	389
390	30,904	2,180	220	722,640		5	3,130.20	390
391								391
392	18,464	1,400	112	439,654	53,128	5	1,282.00	392
393								393
394								394
395	44,088	1,524	176	667,004	6,300	5	15,616.86	395
396	22,300	612	76	236,140		5	2,042.55	396
397								397
398								398
399	47,080	2,308	100	253,472				399
400	26,916	2,628	88	386,250				400
401	98,868	1,876	380	619,612	108,156	5	4,581.91	401
402								402
403	39,000	2,048	212	122,740				403
404	29,416	2,100	104	232,676	53,168	4	1,280.00	404
405	31,782	364	112	101,756	15,756	5	12,107.15	405
406	95,848	1,000	400	401,117	115,876	5	4,823.00	406
407	28,740	1,008	132	465,796	24,176	5	3,115.21	407
408	16,344	1,380	72	691,972	5,096	5	4,300.00	408
409	48,880	1,640	112	481,602	2,516	5	800.00	409
410	52,508	1,012	200	402,428	136,000	5	2,438.00	410
411	29,684	1,772	116	996,913	22,784	5	3,780.00	411
412	36,838	3,040	116	324,124	19,130	1	2,136.94	412
413	45,656	1,656	100	435,962				413
414	21,976	904	100	568,191	17,116	5	2,099.34	414
415	29,992	888	100	553,216	8,764	5	4,515.00	415
416	79,140			2,121,703	103,892	4	10,273.00	416
417	25,208			376,914	48,184	5	1,649.80	417
418	17,288	900	68	107,068	25,624	5	773.00	418
419	31,276	1,028	140	480,520				419
420		180		244,772	4,308			420
421	49,522	3,922	272	684,478	14,500	5	5,393.28	421
422	63,332	1,620	224	394,824	25,624		1,180.00	422
423	77,000	2,408	276	2,314,744	8,230	5	17,760.00	423
424	184,216	4,032	748	1,324,600	263,404	5	11,610.00	424
425	19,224	284	61	301,070				425
426	29,084	5,840	132	1,108,908	38,100		3,300.00	426
427	17,004	736	69	331,711			800.00	427
428	55,008	4,800	276	713,256	220,428	5	3,566.56	428
429	55,768	1,344	100	1,045,740	60,808	5	6,335.00	429
430	57,332			677,141	12,000	5	3,632.86	430
431	27,694	1,384	92	1,436,582			3,300.00	431
432	19,996	200	68	302,824			2,282.31	432
433	43,712	4,128	172	404,152	79,984	4	722.00	433
434	22,128	2,576	136	288,254	19,536	5	1,490.83	434
435	16,000	800	40	280,840	60,000		1,180.00	435
436	97,784	2,504	476	695,027	46,604	4	3,650.82	436
437								437
438	40,376	1,408	136	297,404			1,350.85	438
439	8,132	5,008	56	1,125,664	75,640		1,010.00	439
440	16,308	496	64	707,990			1,734.06	440



TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
440	Macedonia	83,612	40,016	225,280
441	Mackburg	27,372	151,683	151,683
442	Madrid	718,500	233,428	580,000
443	Magnolia	147,420	48,222	77,506
444	Malcom	283,640	118,240	398,540
445	Mallard	139,832	164,504	244,166
446	Maloy	12,196	8,384	49,060
447	Malvern	618,116	935,254	635,254
448	Manilla	527,636	109,660	439,750
449	Manly	402,029	153,088	238,828
450	Manning	1,217,220	321,224	1,748,378
451	Manson	320,185	230,185	871,390
452	Mapleton	1,263,760	134,768	288,745
453	Marathon	300,216	108,764	321,100
454	Marble Rock	258,120	91,006	249,580
455	Marion	794,076	255,190	602,464
456	Martine	157,325	157,325	164,612
457	Marquette	213,390	80,000	63,882
458	Martelle	122,416	59,076	118,560
459	Martinsburg	78,532	41,856	114,190
460	Martinsdale	101,275	41,856	114,190
461	Marysville	41,369	12,116	1,180
462	Masonville	76,408	60,232	47,750
463	Mussena	257,912	134,468	437,970
464	Matlock	38,892	60,630	60,630
465	Maurice	136,009	73,352	161,250
466	Maxwell	362,800	300,595	892,830
467	Maynard	235,032	119,280	416,700
468	Mayaville (Walcott P. O.)	38,800	13,020	57,300
469	McChalsburg	158,732	131,194	297,096
470	McCasland	29,774	5,000	7,044
471	McClendon	79,684	18,728	32,341
472	McGregor	539,966	350,790	239,468
473	McIntire	627,624	90,076	106,050
474	Meachamville	112,352	62,600	911,642
475	Medford	943,650	570,656	694,676
476	Melbourne	362,624	119,100	293,723
477	Meleber	353,500	118,100	256,807
478	Melrose	174,924	56,544	85,400
479	Melvin	124,212	34,800	105,640
480	Memph	331,216	139,732	533,298
481	Meriden	60,108	58,308	13,706
482	Merrill	282,140	137,868	247,850
483	Messervy	120,548	82,086	98,302
484	Meyer	744,056	22,156	209,436
485	Middlestown*	95,360	60,800	122,715
486	Miles	233,040	48,196	445,427
487	Millford	880,076	285,304	32,900
488	Millersburg	94,800	18,880	145,020
489	Millerton*	77,212	41,168	21,790
490	Mill	339,992	114,384	535,301
491	Millton	459,056	116,006	336,700
492	Minburn	157,804	102,304	127,300
493	Minden	191,432	79,324	332,144
494	Mingo	130,400	81,260	87,488
495	Mitchell	62,152	81,416	84,660
496	Mitchellville	363,540	148,300	787,400
497	Modale	155,672	118,964	42,830
498	Modamin*	115,536	115,536	115,536
499	Moneta	78,616	65,676	1,000
500	Monmouth	168,948	50,072	41,610
501	Monroa	582,336	172,640	1,870,984
502	Monroe	547,020	183,000	861,165

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
16,764	68	336	466,070	---	---	2,382.73	440
69,544	3,686	360	179,000	---	---	780.92	441
496	---	---	1,001,204	25,386	5	15,076.00	442
4,238	136	808,052	273,648	7,344	5	978.00	443
14,304	666	129	580,481	---	---	3,000.00	444
5,754	108	28	66,500	---	---	3,075.00	445
24,134	1,784	156	1,249,414	22,976	---	397.00	446
37,504	4,452	420	867,872	11,680	5	13,682.56	447
174,224	2,568	668	5,409,879	94,920	5	15,701.00	448
188,404	3,984	570	1,933,001	---	---	27,351.53	451
50,300	6,195	238	1,732,777	31,301	3	14,612.00	452
65,800	1,376	200	707,630	11,606	4	4,387.00	453
41,624	700	143	641,802	22,792	5	3,305.00	454
46,432	4,616	196	1,703,800	67,000	---	13,000.00	455
34,656	1,568	140	303,100	37,104	1	1,924.97	456
22,532	2,528	256	431,478	15,144	3	2,965.00	457
38	348	88	109,871	---	---	240.00	458
321,100	230	124	261,610	17,108	5	800.00	459
53,306	948	200	156,056	5,806	1	900.00	460
46,082	136	---	54,812	---	---	250.00	461
37,494	6,080	196	228,498	32,306	5	920.00	462
138	308	62	868,234	77,224	---	2,900.00	463
15,952	440	132	156,927	4,632	5	970.00	464
60,400	2,412	204	433,618	28,730	6	1,855.00	465
34,248	1,776	136	1,405,780	7,440	5	7,400.00	466
30,832	1,808	128	808,868	---	---	7,377.19	467
497	---	---	109,871	---	---	240.00	468
46,322	1,328	256	545,413	44,144	5	1,770.00	469
7,044	61	32	135,988	---	---	587.00	470
39,132	60	92	161,305	---	---	824.87	471
56,432	4,038	220	1,091,885	13,800	5	11,275.36	472
14,712	3,864	732	975,428	5,240	5	1,500.00	473
10,228	340	168	1,007,730	7,330.04	474	7,330.04	474
58,028	892	216	1,690,631	67,484	5	6,724.88	475
56,836	480	80	833,291	40,760	5	4,650.00	476
19,032	90	80	745,800	---	---	4,400.00	477
31,032	932	332	831,620	---	---	2,000.00	478
16,112	332	68	281,184	---	---	3,278.00	479
14,088	1,776	64	1,040,084	---	---	2,465.00	480
46,230	3,388	180	790,790	---	---	1,513.00	481
51,416	3,868	254	725,060	97,084	---	5,470.37	482
44,344	872	---	216,220	---	---	1,480.00	483
1,532	---	---	1,047,180	8,377	5	1,280.00	484
24,400	---	---	393,403	36,472	5	800.00	485
32,924	800	150	780,307	18,914	5	5,350.00	486
23,440	3,500	100	1,197,710	---	---	12,650.00	487
10,000	612	---	990,212	---	---	664.00	488
10,000	---	---	159,236	6,220	5	651.64	489
28,944	1,090	104	1,016,765	18,436	6	5,510.00	490
56,080	10,324	200	976,056	166,116	---	7,000.00	491
9,026	312	64	396,720	7,228	5	1,548.54	492
35,772	500	140	839,312	8,914	---	3,022.26	493
19,024	2,000	---	272,447	---	---	1,800.00	494
18,344	332	76	197,000	8,109	5	501.00	495
63,320	4,140	250	1,347,030	---	---	8,719.23	496
38,300	1,284	128	327,126	0.664	5	5,000.00	497
30,032	---	---	440,510	49,749	5	3,002.00	498
14,964	288	60	158,704	---	---	1,025.07	499
23,072	716	80	232,028	25,384	5	1,159.19	500
39,468	4,272	156	2,060,806	40,346	5	10,319.00	501
85,816	1,112	214	1,647,017	21,512	5	3,979.58	502

\* Railroad, telegraph, telephone and express value reported together.

† Real and personal value reported together.

TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
503	Montezuma	724,400	248,892	1,335,135
504	Montrose	145,848	80,168	429,950
505	Moorhead	177,300	58,780	108,700
506	Moorland	170,492	107,492	65,350
507	Moravia	116,828	34,112	76,400
508	Morning Sun	368,256	485,207	
509	Morrison	203,206	143,560	409,016
510	Moulton	28,792	37,532	106,000
511	Mt. Auburn	437,734	149,408	341,338
512	Mt. Ayr	93,452	48,228	78,720
513	Mt. Sterling	240,816	82,340	1,115,800
514	Mt. Union	303,130	86,776	47,309
515	Mt. Vernon	86,050	83,019	31,700
516	Moville	104,732	228,028	1,114,541
517	Murray	292,420	150,679	300,359
518	Nashua	428,792	147,296	941,510
519	Nashua	375,924	262,584	800,900
520	Nashua	81,128	54,734	34,000
521	Nicola	285,172	87,846	433,170
522	New Albion	200,000	139,200	136,191
523	Newell	107,848	60,606	758,750
524	Newhall	308,176	131,916	303,000
525	New Hartford	210,800	91,029	340,408
526	New Liberty	65,000	75,832	96,150
527	New London	608,448	231,472	630,887
528	New Market	228,024	114,244	463,715
529	New Providence	31,800	70,594	62,165
530	New Sharon	407,540	184,700	823,297
531	New Vienna	132,272	69,464	63,300
532	New Virginia	300,572	113,612	271,101
533	Nichols	227,300	98,320	229,970
534	Nodaway	127,100	50,184	240,425
535	Nora Springs	535,476	373,612	843,526
536	Northboro	71,720	82,428	6,760
537	North Buena Vista	34,308	28,240	14,100
538	North English	100,420	100,640	501,200
539	North Liberty	116,484	21,284	217,000
540	North Washington	31,794	125,672	125,700
541	Northwood	798,832	375,992	1,139,308
542	Norwalk	302,944	74,400	376,221
543	Norway	103,718	107,054	9,800
544	Nunda	111,000	25,760	607,000
545	Oakland	478,029	754,168	557,000
546	Oakville	145,648	88,108	23,680
547	Ocheyedan	348,908	166,840	166,840
548	Odebolt	822,352	428,356	713,016
549	Ogden	867,100	349,132	913,016
550	Okoboji	281,732	49,012	49,012
551	Olds	107,340	116,064	96,741
552	Olin	359,556	156,524	531,556
553	Olin	215,796	107,000	120,000
554	Oreola	144,800	21,032	36,200
555	Oreola	144,800	70,544	122,780
556	Orange City	847,828	314,068	1,190,540
557	Orchard	42,008	42,712	80,450
558	Orient	243,214	116,728	438,217
559	Orleans	340,740	53,304	50,300
560	Ossian	462,000	460,804	583,300
561	Osterdock	23,604	17,288	6,000
562	Oto	175,564	64,228	73,000
563	Ottawa	90,934	82,544	60,855
564	Oxford	364,832	374,912	214,912
565	Oxford Junction	294,832	127,968	524,540

\* Railroad, telegraph, telephone and express value reported together.

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
36,872	2,788	188	2,349,225	156,228	5	14,045,000	803
24,540	2,644	80	681,320	8,480	5	1,375,000	904
31,924	3,844	132	380,340	27,060	5	1,888,610	905
19,228	1,516	64	364,302	5,240	5	4,412,210	906
63,424	1,764	352	392,880	70,628		1,000,000	907
108,796	4,304	308	967,314	91,882		3,214,610	908
1,644	1,644	128	1,032,232	24,880	4	6,021,010	909
51,760	2,976	236	226,906			500,000	910
47,622	2,008	308	989,998	27,812	5	13,250,000	911
19,324	2,000	76	241,800	5,240		1,506,000	912
14,564	3,540	52	1,457,112	58,980	4	16,141,310	913
152	152	76	458,408			300,000	914
21,954	332	80	274,928			820,000	915
90,248	9,588	308	2,421,045	9,456		17,060,000	916
4,348	64	64	864,888			6,797,610	917
28,830	136	136	1,462,030	12,632	5	9,016,900	918
64,112	4,816	304	2,608,770	37,745	5		919
16,308	308	64	188,602			60,900	920
35,148			941,386	11,744	5	6,199,080	921
15,264	1,720	72	696,492	2,600		2,707,420	922
7,900	32	32	1,046,666			11,083,000	923
14,024	36	76	750,820			2,026,000	924
30,676	2,924	128	676,036			3,101,200	925
9,300	888	44	244,234			600,000	926
20,000	2,044		1,372,831	1,000		9,867,000	927
21,420	2,596	76	830,876			3,037,136	928
40,864	3,988	288	1,555,077	24,000	5	8,466,500	929
1,132	576		266,764			921,538	930
29,308	864		624,561		1	7,000,000	931
51,564	3,172	160	610,746			1,000,000	932
11,824	1,112		430,718	1,000	5	2,616,000	933
80,728	1,066	76	1,822,772	91,492		13,000,000	934
21,056	640	36	182,680	8,516	5	666,000	935
24,232	364	112	111,490	2,800	5	320,000	936
16,960	2,444		1,212,164	11,640	5	6,908,380	937
8,200	452	52	274,452			800,000	938
			71,076			248,840	939
46,148	6,368	284	2,420,432	179,036		9,660,000	940
49,884	9,068	194	704,261	58,618	5	1,648,000	941
29,008	100	660	824,470	13,300	5	4,000,000	942
47,372	2,276	184	196,306	8,000	5	648,644	943
30,168	2,532	176	1,662,680			7,482,830	944
13,216	420	178	271,280	8,400	5	546,000	945
22,492	1,626	96	679,346			7,800,000	946
38,452	8,344	128	2,111,172	7,540		24,400,000	947
87,024	3,824	264	2,050,300	23,248		11,870,870	948
17,616	508	72	273,640	2,148	5	949,900	949
9,030	2,372	64	328,612			1,200,000	950
32,224	1,700	94	1,088,710	4,028		4,600,000	951
18,072	600	128	462,306	21,720	5	2,060,000	952
87,256	1,392		180,144	135,000	5	715,000	953
4,228	616	12	392,000			1,000,000	954
11,092	2,812	44	2,367,088			17,550,000	955
39,556	128		225,350	5,656	5	440,000	956
22,504	3,648	80	823,023	2,400	5	1,000,900	957
40,576	1,800	184	487,200	49,922	5	1,007,100	958
16,552	72	866	1,114,734			9,044,000	959
16,028	396	96	63,870	9,256	4	120,000	960
33,280	2,272	108	291,652			8,401,350	961
22,200	1,794	100	267,287	26,688	5	1,183,000	962
16,000	1,292	72	710,308			2,622,610	963
30,468	968	152	967,968			9,550,000	964



TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Motors and creditor
566	Oyens	36,080	31,800	30,700
567	Pacific Junction	147,000	45,900	18,900
568	Packwood	141,392	66,900	187,808
569	Palmer	292,708		107,702
570	Palo*	84,434	32,140	46,530
571	Panama	87,000	56,900	188,100
572	Panora*	583,328	171,478	
573	Parkersburg	610,520	397,572	945,400
574	Parkville	105,360	45,440	129,340
575	Paton	118,880	88,000	246,770
576	Patterson	49,613	31,656	37,802
577	Paulina	639,848	283,550	1,053,800
578	Perla	207,152	178,272	124,500
579	Peru	140,595	64,848	114,519
580	Petersen	252,792	179,572	449,600
581	Pierson	511,908	115,608	524,700
582	Pilot Mound	151,588	45,952	132,619
583	Pioneer	34,528	52,548	1,250
584	Pisgah	193,708	90,552	175,042
585	Plainfield	135,736	86,800	125,512
586	Piano	90,884	44,612	66,925
587	Piasanton	81,084	162,544	126,908
588	Pleasant Plain	12,744		
589	Pleasantville	79,700	21,380	67,300
590	Plover	481,156	127,101	127,101
591	Plymouth	146,272	52,732	296,100
592	Pocahontas	931,008		225,722
593	Polk City	56,089	51,000	119,150
594	Pomeroy	580,280	108,180	422,000
595	Popejoy	73,628	50,422	98,300
596	Portsmouth	134,336	63,664	272,540
597	Postville	796,664	236,232	725,100
598	Prairieburg	91,724	24,888	134,180
599	Prairie City	212,804	49,884	732,156
600	Prescott*	188,300	78,906	365,354
601	Preston	223,456	158,224	301,900
602	Pringhar	615,652	225,490	5,774
603	Princeton	219,900	70,792	146,100
604	Promise City	85,868	19,526	105,940
605	Protivin	83,884	47,064	35,400
606	Pulaski	180,506	49,940	172,375
607	Quasqueton	135,806	61,236	104,836
608	Quincy	282,548	228,740	561,725
609	Racine	142,056	56,724	530,458
610	Rake	145,622	60,000	100,000
611	Ralston	39,740	24,692	32,500
612	Randall	146,568	114,556	211,410
613	Randolph	39,344	9,376	5,500
614	Rathbun	261,272	134,300	398,070
615	Readdy	78,220	46,560	94,340
616	Reasnor	123,822	73,688	138,124
617	Redding	214,984	115,280	362,628
618	Redfield	782,536	336,544	1,277,555
619	Reinbeck*	167,280	112,984	101,510
620	Rembrandt	445,112	205,788	684,624
621	Rensen	238,064	174,464	294,900
622	Renwick	396,224	182,188	409,536
623	Riceville	117,306	68,808	152,350
624	Ricketts	178,440	111,208	189,300
625	Ridgeway	50,880	44,888	87,100
626	Rinard	339,576	148,072	469,640

\* Railroad, telegraph, telephone and express value reported together.  
† Real and personal value reported together.

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all lands	Number
7,468	472	32	97,182	23,846		616,00	566
62,322	1,380	224	278,136	44,700		12,471,00	567
37,304	849	132	424,280	47,040	5	2,814,00	568
39,976	1,028	148	432,562	9,040		400,00	569
21,120			184,294	9,200		2,009,74	570
19,564	744	104	343,916	9,200	5	8,281,36	571
50,606			806,642			9,900,00	572
51,076	3,976	188	2,006,425			1,734,00	573
17,940	628	72	319,780			1,800,00	574
13,920	1,320	100	468,556	35,000		400,00	575
14,662	784	64	137,570	19,740		8,100,00	576
19,224	12,332	64	2,000,144	79,680	5	5,706,00	577
35,180			362,247	29,830		1,400,00	578
40,620	1,668		931,824	9,304	5	5,282,91	579
48,064	1,836	160	1,363,168	232,276	5	9,105,81	580
97,280	3,348	324	1,350,283	44,356	6	867,90	581
17,576	1,120	128	65,850			242,00	582
4,800	416	8	502,594	28,488	5	1,325,34	583
41,912	880	140	394,524			1,304,00	584
19,622	704	80	329,257	30,000	5	810,00	585
27,344	496	96	407,492			402,80	586
25,508	236	92	62,444	60,672		100,00	587
17,176	856	68	1,347,036			10,527,00	588
3,880	266	28	178,485	28,104	5	1,285,00	589
	876	112	486,092	15,080	5	1,200,00	590
22,684	6,052	148	1,105,614	38,492	5	13,070,00	591
125,380	1,750	60	273,510			1,700,00	592
63,804	4,412	268	1,317,944			11,725,00	593
42,364	1,108	192	274,824	77,340	5	1,430,50	594
25,228	1,440	140	506,388	3,928	5	2,006,67	595
39,796	9,024	100	1,867,088			17,200,00	596
			229,722	22,136	5	1,981,00	597
3,588	1,312	16	1,035,792	21,000	5	2,005,00	598
21,888	1,516		686,114	16,072	5	2,005,00	599
15,656	1,896	60	701,242			2,005,00	600
14,724	5,364	60	406,374			6,917,00	601
49,356	3,728	100	496,356			2,225,00	602
33,288	3,200	116	326,968	4,880	5	2,327,00	603
	132		168,980	11,736	5	662,00	604
	128	61	407,627			2,900,00	605
	300		302,328	20,732	4	900,00	606
38,432	17,280	128	45,520			4,450,00	607
39,422	644	136	761,380	36,516	5	3,500,00	608
61,524	2,896	294	379,866	19,048	5	1,584,00	609
12,166	808	48	100,848	3,000	5	500,00	610
18,344	568	68	491,154			1,361,02	611
12,232	1,522	48	68,762	2,156	5		612
13,096	888	72	777,768	3,540		3,519,00	613
36,191	525	107	245,948	27,700	5	885,21	614
49,434	1,096	176	286,252	33,632	4	821,617	615
43,864	9,304	180	846,060	33,196	7	6,100,47	616
62,006			2,538,591	42,916	6	17,284,11	617
9,216	1,064	64	332,118	6,552		1,150,00	618
15,932	884	68	1,065,428			8,711,94	619
20,756	4,124	168	762,476	30,428		3,900,00	620
33,992	945	168	1,314,566	30,814	5	6,100,00	621
19,760	424	72	350,010			2,500,00	622
70,495	4,772	276	554,352			3,759,07	623
49,672	358	300	283,168	60,856	5	925,00	624
45,648	800	190	562,866	37,190		5,600,00	625

TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
629	New Rippey	168,080	58,488	173,568
630	Riverside	288,880	115,206	404,086
631	Riverton	108,570	98,304	206,874
632	Robins*	177,068	12,924	190,000
633	Rock Falls	39,416	30,756	70,172
634	Rockford	503,306	249,824	753,130
635	Rockingham	590,906	121,120	712,026
636	Rock Valley	482,432	233,790	716,222
637	Rockwell	285,080	148,472	433,552
638	Rodman	62,662	57,464	120,126
639	Rodney	56,228	45,292	101,520
640	Roland	276,960	148,076	425,036
641	Roselle	284,736	168,048	452,784
642	Rome*	44,816	18,808	63,624
643	Rose Hill	79,816	45,656	125,472
644	Rowan	156,480	54,888	211,368
645	Rowley*	68,328	66,144	134,472
646	Royal	126,626	132,076	258,702
647	Rudd	378,432	229,348	607,780
648	Runnells	72,080	64,240	136,320
649	Russell	306,912	118,528	425,440
650	Rutherford	323,536	220,700	544,236
651	Rutland	71,284	61,704	132,988
652	Ryan	133,732	143,080	276,812
653	St. Ansgar	904,484	141,168	1,045,652
654	St. Anthony	97,920	50,884	148,804
655	St. Charles	154,448	94,228	248,676
656	St. Lucas	30,124	43,496	73,620
657	St. Olaf	60,588	72,232	132,820
658	St. Paul (R. F. D. West Point)	33,080	12,200	45,280
659	Sabula	298,416	55,040	353,456
660	Salem	191,700	90,180	281,880
661	Salt	179,300	50,476	229,776
662	Sanborn*	516,100	231,438	747,538
663	Sandyville	67,100	52,668	119,768
664	Scarville	362,294	210,124	572,418
665	Schaller	438,840	135,456	574,296
666	Schleswig	415,400	132,720	548,120
667	Seranton	87,808	28,148	115,956
668	Searsboro	173,680	77,632	251,312
669	Sergeant Bluff	86,516	65,214	151,730
670	Shanbaugh	131,030	71,708	202,738
671	Shannon City	71,030	32,840	103,870
672	Sharpsburg	231,716	916,948	1,148,664
673	Sheffield	267,548	164,352	431,900
674	Shelby	90,520	40,200	130,720
675	Sheldahl	494,906	103,884	598,790
676	Shell Rock	108,112	152,012	260,124
677	Shellsburg	1,079,164	313,872	1,393,036
678	Sherrill (R. F. D. No. 9 Specht's Ferry)	439,300	200,976	640,276
679	Sibley	148,732	47,364	196,096
680	Sidney	740,392	135,448	875,840
681	Silver City	441,161	284,444	725,605
682	Sioux Center	254,488	119,872	374,360
683	Sioux Rapids	301,048	158,656	459,704
684	Sister	101,420	42,666	144,086
685	Sloan	151,906	68,104	220,010
686	Smithland	333,712	139,696	473,408
687	Soldier	73,560	23,560	97,120
688	Solon	123,322	72,536	195,858
689	Somers	122,960	25,212	148,172
690	South English			
691	Spillville			

\* Railroad, telegraph, telephone and express value reported together.

† Dissolved.

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
20,860	1,140	140	417,208	37,900	5	4,450.00	629
24,024	800	104	883,076	3,800	8	3,600.00	630
121,236	880	96	528,432			2,003.72	631
7,888			632,012			400.00	632
25,840	1,216	108	1,491,364			11,130.16	633
57,764	3,104	304	814,348			3,500.00	634
57,080	876	224	1,447,277	39,250		9,708.76	635
2,666	2,666	290	1,385,411	166,836	5	8,094.30	636
18,032	1,060	8	173,136	5,928	4	260.00	637
12,300	1,212	64	130,196			923.00	638
18,232	1,772	128	975,702	117,308	5	6,782.31	639
			1,473,488	22,200		6,130.00	640
			75,887			292.00	641
16,212	164	64	284,702			2,060.00	642
44,740	1,836	212	438,806	17,720	5	1,865.00	643
17,532			292,204			722.77	644
23,104	772	104	522,888	4,984	5	2,303.40	645
21,800	2,066	276	885,237	207,002		9,400.00	646
49,540	1,030	130	904,400			1,380.00	647
10,020	1,222	42	1,064,003			2,914.64	648
29,584	1,508	152	975,660			6,035.36	649
56,448	2,138	106	256,020	38,364	3	823.73	650
41,412	2,256	176	457,418	16,752	5	8,205.00	651
17,452	716	72	1,530,684			8,044.00	652
6,068			230,380	32,612	5	1,028.00	653
35,822	2,738		444,020	13,208		1,730.00	654
			18,020			318.51	655
22,180	1,108	88	321,300	9,984	5	1,066.00	656
			108,480	14,100			657
			562,978			2,740.00	658
	900	136	484,540	12,024	8	1,285.00	659
	1,212	104	376,872	19,192		2,140.00	660
	2,138	140	929,586				661
67,832	1,000	212	270,112			1,009.13	662
38,452	1,288	128	1,240,300	69,156	5	10,287.51	663
21,532	1,066	72	1,808,066			7,891.35	664
49,540	2,100	190	6,230,460	888.40	5	6,230.46	665
1,212		112	200,014			300.00	666
1,084	72	407,220		46,300		1,147.22	667
1,020	1,020	100	229,414			882.58	668
5,406	40	307,106		19,820	6	2,050.00	669
37,628	472	132	391,182			628.52	670
96,800	5,976	580	1,878,800			12,648.00	671
28,688	2,084	132	1,084,888	494.32	2	12,630.00	672
114,580	521	388	446,815	11,784		1,883.56	673
13,506	2,002	144	1,221,854			4,336.00	674
36,180	1,200	104	578,678		5	3,000.00	675
122,400	5,300	372	2,216,000			16,400.00	676
9,044	4,064	32	1,405,748	28,244	5	9,195.00	677
8,320	2,908	56	417,264			1,960.00	678
60,020	2,516	236	1,506,406	75,012	5	13,186.18	679
60,136	4,244	288	1,301,006			6,017.31	680
97,732	4,180	332	1,144,202	102,000	2	4,138.00	681
21,532	1,066	72	578,669	4,298		4,214.00	682
19,864	692	68	258,892			1,457.72	683
25,764	1,028	88	270,580	5,540	5	3,126.00	684
24,612	5,540	112	880,812			4,131.00	685
33,968	784	100	249,492			520.00	686
28,176	1,048	128	585,297	10,732	5	1,185.00	687
			266,818	4,502		1,794.00	688



TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Number	Towns	Real property	Personal property	Motors and credits
602	Spirit Lake	1,506,468	307,948	3,025,228
603	Spragueville	66,400	23,641	4,000
604	Springbrook	46,300	9,484	55,760
605	Spring Hill	45,000	74,770	22,826
606	Springville	438,022	96,802	600,260
607	Stacyville	204,030	192,450	
608	Stanhope	131,032	154,308	228,806
609	Stanley	74,250	31,022	90,600
700	Stanton	732,902	135,476	869,805
701	Stanwood	282,852	131,400	611,580
702	State Center	605,848	301,108	532,806
703	Steamboat Rock	178,160	37,580	130,900
704	Stockport	134,124	83,052	274,000
705	Stockton	55,500	135,400	
706	Story City	816,450	202,564	1,186,630
707	Stout	131,644	86,254	238,650
708	Stratford	347,876	142,336	563,700
709	Strawberry Point	398,164	242,852	730,250
710	Struble	69,504	46,266	51,500
711	Sully	278,720	70,820	325,198
712	Sumner	1,060,744	376,076	1,447,536
713	Superior	90,712	52,376	82,350
714	Sutherland	429,708	216,208	1,006,505
715	Swaledale	68,528	50,200	45,200
716	Swan	88,192	28,300	32,000
717	Svea City	380,400	125,185	277,221
718	Tabor	445,508	180,728	91,028
719	Templeton	222,648	119,696	208,000
720	Tennant	70,784	40,832	58,200
721	Terrill	370,008	132,088	155,000
722	Thayer	40,808	20,888	36,800
723	Thompson	252,772	133,024	1,365,300
724	Thor	131,108	34,458	80,000
725	Thornburg	64,676	51,452	128,350
726	Thornton	105,132	79,416	
727	Thorman	121,020	89,088	66,915
728	Tiffin	81,896	61,224	44,800
729	Tingley	203,580	53,680	275,900
730	Titonka	190,528	91,252	191,800
731	Turonto	62,100	28,100	12,700
732	Tracy	841,200	301,016	1,282,512
733	Treynor	109,730	61,892	210,450
734	Trippoli	731,386	212,480	683,788
735	Truesdale	43,132	37,332	10,000
736	Tuono	218,336	88,152	322,850
737	Turin	58,560	41,316	13,200
738	Udell	65,736	32,516	92,024
739	Underwood			
740	Union	280,060	139,028	557,015
741	Unionville	15,808	22,616	
742	University Park	212,764	4,956	177,800
743	Urbana	244,208	53,700	16,650
744	Urbandale	352,000	22,520	53,500
745	Ute	190,372	133,188	124,375
746	Vall	333,506	184,944	278,250
747	Valeria	31,620	15,800	25,800
748	Van Horn	268,440	72,080	344,276
749	Van Meter	165,108	96,468	180,050
750	Van Wert	150,400	82,524	53,718
751	Varian	191,500	102,900	82,283
752	Victor	440,300	195,736	226,301
753	Vincennes	117,172	69,768	67,400
754	Vining	47,244	20,068	50,548

Number	Levies for all funds	Mills levied on lands	Agricultural lands	Total assessed value	Express companies	Telephone and telegraph property	Railroad property
602	32,400.00	5	37,172	4,988,282	220	5,064	51,684
603	366.00			120,112	112	432	25,524
604	180.00			111,804			
605				107,100	100		
606	3,100.00	8	7,606	1,244,443	72	1,048	17,940
607	5,320.00			521,000	124	1,064	30,000
608	5,500.00			305,912	132	1,744	30,220
609	880.00			198,042			1,080
700	6,412.00	5	15,302	1,828,737	100	1,856	21,900
701	5,400.00			1,050,440		1,000	21,022
702	13,019.00	5	37,308	1,482,000			53,308
703	2,150.00			388,624	180	3,496	27,308
704	12,100.00	5	76,052	314,572	72	1,700	39,984
705	300.00			207,040	130		29,300
706	10,074.77	5	72,604	2,373,882	304	8,970	68,988
707	1,985.00	4	129,872	514,784			68,176
708	9,732.00	4	69,824	1,111,328		1,456	55,756
709	5,735.00	4	19,688	1,596,020	234	3,940	51,040
710	664.00			178,784	82	1,152	15,580
711	1,190.00			687,854	54		12,108
712	14,769.00	5	69,000	2,068,000	332	3,236	70,900
713	2,163.60	5	17,022	325,202	132	608	29,024
714	8,433.43	5	32,624	1,744,683			40,112
715	900.00			188,068	60	2,400	15,400
716	1,000.00			188,584	160	1,680	38,172
717	6,664.00			829,074	116	6,816	30,240
718	42,203.38	5	18,300	745,308			16,686
719	3,462.15	5	10,128	612,884	64		10,000
720	676.00	1	36,128	205,172	148		34,920
721	5,201.61	721	23,808	563,580	2,308	556	12,200
722	4,475.00	722		114,536		1,764	9,444
723	4,323.62	723		1,088,500		3,006	34,022
724	2,088.34	724	50,640	322,400	158	3,012	101,316
725	912.95	725	1,172	273,960		1,148	38,176
726	2,009.83	726	5,800	444,548	124	500	24,832
727	1,737.58	727	15,254	277,023			11,158
728	308.00	728		190,419	52	200	37,020
729	1,640.80	729	37,300	518,768	136	4,504	16,000
730	2,047.00	730		402,180	72	2,466	12,730
731	1,200.00	731	5,612	115,420	48	202	32,288
732	11,770.00	732	56,053	2,400,116	148	1,502	30,196
733	978.00	733		382,002			36,136
734	8,109.70	734	600	1,063,802			38,244
735	600.00	735	6,506	99,256	60	236	8,406
736	1,566.00	736	68,046	609,446		1,864	38,244
737	452.00	737	9,284	143,164	96	1,132	28,840
738	375.00	738	6,376	267,208	324	4,464	71,428
739		739					
740	5,212.54	740	46,900	992,183	132	1,764	18,164
741	560.00	741	80,288	2,000,000	22	902	41,180
742	1,300.00	742	29,406	205,020			
743	1,501.03	743		325,198	56	2,844	7,740
744	4,425.00	744	206,100	458,840		3,540	26,220
745	6,886.80	745	3,860	501,263	192	1,904	35,192
746	6,800.16	746	19,168	823,870	134	1,780	38,976
747	580.85	747		80,400			7,130
748	2,400.00	748		1,003,676	128	1,464	22,388
749	1,477.50	749	23,612	441,026			
750	1,000.00	750		336,786	156	1,028	47,900
751	2,356.56	751	11,454	804,460		1,206	16,656
752	4,606.00	752	1,400	1,556,945		3,588	17,180
753	2,000.00	753	58,764	275,806	136	980	29,320
754	719.00	754	55,680	210,456	216	900	91,480

\* Railroad, telegraph, telephone and express value reported together.

TABLE NO. 4—TOWNS—(CONTINUED)—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Monies and credits
755	Volga City	235,140	117,066	153,400
756	Wadena	103,806	53,184	380,100
757	Walcott	400,508	280,284	462,940
758	Walker	484,310	909,176	
759	Wallingford	115,968	53,108	55,250
760	Wall Lake	473,712	144,768	500,500
761	Walnut	451,948	108,880	545,450
762	Wapello	770,820	181,120	675,800
763	Wassila	170,600	166,700	
764	Waterville	75,780	85,000	73,335
765	Waucoma	120,948	83,008	229,120
766	Waukegan	106,530	179,804	
767	Wayland	350,608	52,476	331,575
768	Webb	200,940	60,292	11,700
769	Webster	81,840	37,528	152,040
770	Weidon	119,220	45,622	139,522
771	Wellman	486,024	210,212	600,507
772	Wellburg*	320,980	181,920	296,700
773	Wellton	45,888	42,922	56,540
774	Wesley	169,212	134,022	223,320
775	West Bend	251,840	194,312	504,364
776	West Branch	465,560	228,500	1,377,920
777	West Burlington	463,820	69,332	46,400
778	West Chester	92,280	60,856	229,500
779	Westfield	61,316	36,788	
780	Westgate	183,716	108,712	87,630
781	West Liberty*	272,672	95,712	
782	West Mitchell	50,960	3,248	54,300
783	Westphalia	13,834	3,584	100,600
784	West Point	293,960	200,420	183,665
785	West Side	307,712	58,956	38,000
786	West Union	886,806	413,612	1,302,830
787	Wheatland	217,700	138,144	214,400
788	Wyalitng	162,336	162,780	108,770
789	Whittemore	190,676	192,026	257,400
790	Whitten	101,780	50,652	131,110
791	Willey (Carroll P.O.)	28,404	4,992	70,050
792	Williams	319,020	142,828	261,300
793	Wilton Junction	565,300	297,480	1,031,050
794	Winfield	535,700	204,800	312,200
795	Winthrop*	162,116	162,116	279,082
796	Winta	88,380	62,516	70,460
797	Woden	50,304	80,420	94,626
798	Woodbine*	705,116	307,468	1,251,038
799	Woodburn	122,176	53,908	178,080
800	Woodward	356,108	131,244	286,091
801	Woodstock	161,260	101,436	168,300
802	Worthington	171,040	70,452	197,700
803	Wyoming	396,844	201,548	586,610
804	Yale	167,100	80,820	292,425
805	Yetter	81,560	80,232	11,000
806	Yorktown	70,128	6,728	
807	Zealand	241,416	129,540	598,425
808	Zwingle	72,460	41,192	169,866

PROPERTY AS OF JANUARY 1, 1922—LEVIES AS OF SEPT. 1, 1922

Number	Railroad property	Telephone and telegraph property	Express companies	Total assessed value	Agricultural lands	Mills levied on lands	Total levies for all funds	Number
755	34,900	600	120	541,588	16,876	5	1,840.00	755
756	29,356	1,120	116	576,772	28,944		1,035.00	756
757	29,568	2,292	96	1,222,797			5,802.97	757
758				1,306,492	23,176		2,749.78	758
759				352,886	56,244		2,306.00	759
760	64,172	6,088	228	1,249,168	21,800		7,800.00	760
761	31,800	1,884	124	1,143,085	19,164	5	9,602.91	761
762	25,288	6,622	244	1,664,904	37,072	5	8,046.93	762
763	32,208	2,736	126	477,604	39,002		6,573.00	763
764	30,320	904	122	267,456			1,403.00	764
765	23,484	1,048	92	546,700	7,972	5	1,865.00	765
766	53,580	9,432	276	522,012	7,964	5	4,434.73	766
767	16,076	3,024	96	684,415			3,000.00	767
768	54,300	604	92	313,576	19,480	5	1,510.75	768
769	54,300	912	232	327,744	4,408	5	255.00	769
770	18,300	452	64	323,110			1,009.73	770
771	39,806	1,624	64	1,384,327	25,620	5	5,828.64	771
772	35,952			708,602			6,025.00	772
773	5,156	316	32	154,064			365.00	773
774	24,464	2,740	96	363,934			4,887.02	774
775	19,100	1,322	116	971,200	9,324	5	5,040.00	775
776	18,306	1,276	84	2,061,736	5,000		7,177.64	776
777				573,532	111,248	5	4,735.00	777
778	8,424	3,132	72	324,644	8,680		975.00	778
779				18,104			1,100.00	779
780	77,404	972	108	328,648	17,106		1,750.00	780
781	17,116			385,500			9,827.18	781
782				108,588				782
783				118,038			473.00	783
784				679,157			4,028.00	784
785	27,716	1,276	100	348,004	77,912		4,049.35	785
786	41,144	2,716	136	2,780,566	92,488	4	14,887.59	786
787	50,084	7,924	244	632,356			2,340.51	787
788	21,532	1,508	72	158,438	24,126	4	5,091.00	788
789	47,286	5,120	186	606,464			5,120.00	789
790	25,428	804	100	385,142	36,092		1,125.00	790
791	404	322	924	118,500	19,684	5	75.00	791
792		344	96	779,728	32,722		5,115.00	792
793	23,008	3,476						793
794				1,060,500			12,000.00	794
795	41,980	9,080	200	1,110,921	10,600	7	32,160.00	795
796	55,502	3,872	128	828,282			2,756.00	796
797	17,136			241,164			2,128.00	797
798	18,736	1,066	76	241,164			832.58	798
799	28,176	806	128	2,306,506	28,564	5	16,384.15	799
800	44,884			436,652	26,512	5	1,300.00	800
801	77,614	4,608	276	929,915	48,560		7,091.92	801
802	52,760	2,866	160	415,440	45,256	5	2,518.00	802
803	48,964	1,120	88	402,204	3,864		665.80	803
804	22,180	744	72	1,174,980			3,900.00	804
805	18,016	906	76	540,949			3,070.00	805
806	18,252	13,220	68	100,120			1,300.00	806
807	16,868	884	76	32,811	4,116	5	1,077.47	807
808	2,312	804	8	960,339	47,440	5	4,470.00	808
809	18,352	2,620	126	292,863				809
810	472		26					810

\* Railroad, telegraph, telephone and express value reported together.

† Real and personal value reported together.





TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
62	Bellevue	2,100		2,180
63	Belmond	15,500		7,175
64	Bennett	5,000		1,000
65	Benton	300		
66	Berkley			
67	Bernard			
68	Bertram			
69	Beverington			
70	Birmingham	500		500
71	Blairburg	800		1,000
72	Blainetown			2,500
73	Blakesburg			500
74	Blanchard	1,000		
75	Blanco	1,000	500	
76	Bloomton	1,000		1,500
77	Blue Grass	2,845		700
78	Bode	15,565		750
79	Bonaparte	920	25	650
80	Bondurant	600		700
81	Bonton	200		300
82	Bosholme	2,457		250
83	Boyden	1,650		1,485
84	Bradyville	250		
85	Bradgate			1,000
86	Brandon	420		
87	Brayton	400		800
88	Breda	5,000		500
89	Bridgewater		100	
90	Brighton	2,555		875
91	Bristow	675		
92	Britt	19,585		1,100
93	Brooklyn	7,395		2,700
94	Brunesville	703	200	
95	Buckeye			
96	Buck Grove			
97	Buffalo	2,300	800	300
98	Buffalo Center	600		1,750
99	Burt	4,300	200	1,335
100	Bussey	800	200	720
101	Calamus			
102	Calender	1,100	12	400
103	Calmar	5,500	30	1,800
104	Calumet	4,412		225
105	Camanchet			
106	Cambridge	2,100	75	1,000
107	Cantril			700
108	Carbon			
109	Carlisle			680
110	Carpenter	100		
111	Carson	200		1,500
112	Cascade	1,100	500	1,500
113	Caswy	1,000		570
114	Castalia			2,000
115	Castana			
116	Castle Hill			
117	Cedar Heights (H. F. D. Waterloo)			
118	Center Junction	400		240
119	Center Point	1,300	1,000	960
120	Central City			2,700
121	Charlotte	650		1,070
122	Charter Oak	3,621	717	
123	Chatsworth	500	100	
124	Chelsea	3,745	150	1,000

†Failed to report.

### VALUE OF MUNICIPAL POSSESSIONS

[illegible]



TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
125	Chester			
126	Chillicothe			
127	Churdan		200	700
128	Cincinnati	5,800	300	
129	Claret			
130	Clarno	5,400		800
131	Clarksville	9,300		310
132	Clayton	500		150
133	Clearfield			
134	Cleburn	1,750	200	640
135	Clemons			700
136	Clermont			2,800
137	Cliff			
138	Clover Hills (Via Valley Junction)			
139	Clutter	20	000	1,400
140	Coburg			
141	Coggon	1,244		780
142	Coln	700		
143	Colo	1,025		220
144	College Springs			
145	Collins	615	500	720
146	Colo	4,285		1,000
147	Columbus City	50		
148	Columbus Junction	16,084		1,000
149	Conesville			
150	Concord	4,100		1,000
151	Conway	200	25	
152	Coon Rapids			
153	Coppeck			
154	Coraville			
155	Corringtonville	13,000		1,000
156	Corwith	1,800		400
157	Corydon	2,600		1,000
158	Cottler			
159	Coulter			
160	Craig	125		720
161	Crawfordsville	1,105		300
162	Cromwell	1,287		560
163	Crystal Lake	250		
164	Cumberland	1,150	100	2,000
165	Curtis			1,700
166	Cushing	1,000		
167	Cylinder		800	1,200
168	Dakota City	800		
169	Dallas		200	700
170	Dallas Center	2,600		600
171	Dana	211		
172	Danbury			
173	Danville	800		250
174	Davis City	500		850
175	Dawson	350	100	200
176	Dayton	4,900		1,000
177	Deatur City			
178	Dedham	767	250	870
179	Deep River	790		800
180	Defiance			
181	Delaware	405		
182	Delhi	2,000		175
183	Delmar	1,000		2,000
184	Deloit			
185	Delphos			
186	Delta	280		
187	Denver	10,000		800

### VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
1,500		17,000	16,000					130
	2,500				3,200		38,600	137
						1,000	7,000	138
			10,000				16,000	139
	50		18,628	1,000			28,527	140
							1,700	141
50						230	2,820	142
2,380			4,000		14,000		23,180	143
725	1,000		3,250				7,104	144
230							229	145
300		5,000	10,000		1,000	100	18,420	146
	000		18,800				30,100	147
	2,800				1,125		1,745	148
475			8,940		200	1,000	3,925	149
	2,000		20,000				12,800	150
	750						27,280	151
244	1,000						800	152
							18,328	153
1,000			21,000				27,100	154
350							971	155
								156
2,000	5,000	30,000	10,000				61,000	157
200	5,000	10,000	12,000		2,000	15,200	46,400	158
3,500		30,000	156,000	14,500	30,000	31,500	260,000	159
								160
250					1,000		2,100	161
100							1,800	162
			15,070				16,918	163
							250	164
500			10,000		400	1,000	15,150	165
100	1,500	12,000	22,000		2,000	25,000	1,700	166
							61,000	167
400			1,000			500	1,500	168
600			8,000		500		2,300	169
			30,000				1,800	170
	2,000				25,000		12,000	171
			20,000		1,000		55,800	172
100					7,500		4,560	173
1,500		20,000	10,000			10,000	28,850	174
600							750	175
			6,500				60,000	176
150			1,000			200	7,807	177
							2,000	178
50		1,000	11,000				40	179
							2,325	180
							15,000	181
								182
								183
								184
								185
								186
200		6,000	10,000		1,000		27,750	187

†Failed to report.

TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
188	Derby			
189	De Soto	150		406
190	De Witt	1,000	1,500	14,000
191	Dexter	1,825		2,000
192	Diagonah			
193	Dickens		525	522
194	Dike	1,553		925
195	Dixon			1,729
196	Dolliver	500		
197	Donahoe	35		1,500
198	Donnan			
199	Donnellson			
200	Doont			
201	Dougherty	1,117		568
202	Dow City			500
203	Dows	2,792	580	600
204	Drakesville	455		100
205	Dumont	3,500		500
206	Duncombe	1,000	300	
207	Dundee		150	
208	Dunkerton		100	250
209	Dunlap	2,550	100	1,250
210	Durant	2,700		4,000
211	Dyersville	23,000		6,000
212	Dysart	11,200	100	1,068
213	Earlham	1,050		
214	Earling	500		700
215	Earlville	708		725
216	Early	3,000		3,000
217	Eddyville	10,521	130	1,200
218	Edenville (Rhodes P. O.)	400		1,400
219	Edgewood	1,600		2,375
220	Elberon	820	600	500
221	Eldridge			3,700
222	Elgin	4,065	150	2,390
223	Elkader	4,500		5,500
224	Elkhart	200		
225	Elk Horn			
226	Elkport			
227	Elliott	3,142	350	915
228	Elston	250		
229	Elsworth	3,000		
230	Elm			
231	Ely	700		
232	Emerson	7,000		4,500
233	Epworth	2,573		808
234	Essex			
235	Everly	1,300		1,000
236	Exira			
237	Exline	1,000	100	
238	Fairbank	800	75	500
239	Farley	2,500		2,000
240	Farmersburg		100	75
241	Farmington			
242	Farnhamville	1,300		1,800
243	Farragut	3,000		2,200
244	Fayette	1,800	200	2,300
245	Fenton	600		550
246	Ferguson	600		
247	Fertile			45
248	Florist			
249	Floyd			75
250	Fonda	29,845	25	1,425

†Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
50	200		65,000	20,000		50	916	188
1,000			42,000				102,500	190
300	1,000	2,000				70,000	128,725	191
							1,048	192
400	800	5,350	8,000				16,778	194
		7,350	5,000			1,000	10,279	196
		3,800					5,500	196
							5,335	197
								198
								199
								200
					575	150	2,410	201
		5,000	9,000		6,300		20,700	202
7,110			5,100		3,350	5,100	25,632	203
10						40	695	204
			6,500		5,000	60,000	75,500	205
500			3,000		1,800	600	7,800	206
225							375	207
							350	208
100			45,000	30,000	15,000		84,000	209
1,350			8,500		15,000	8,000	40,150	210
4,000			110,000				143,000	211
		15,000	30,000		10,000		67,368	212
	2,600	13,075	12,000		5,100		34,025	213
			5,000				4,300	214
4			1,800	10,000			13,232	215
	3,000	25,000	15,000		5,000	8,000	62,000	216
		22,769		2,010	15,500		62,130	217
			13,000				14,000	218
100			25,300		1,750		31,025	219
			1,000				2,620	220
		7,000	10,000		300		21,000	221
150			31,000				37,685	222
			50,000				60,000	223
	500						700	224
								225
	3,000		20,000		6,000	1,500	34,000	226
		8,000			500		8,750	228
		7,000	8,800				15,800	229
								230
					5,000		700	231
249			19,500				14,130	233
								234
		9,000	29,267				40,567	235
	250	600					1,000	237
224			12,000	9,000	1,500		24,000	238
1,000			25,000				55,500	239
100						25,000	275	240
								241
		10,000	18,000		3,000		34,100	242
800			25,000		3,000		33,500	243
		4,800	8,000				17,100	244
		3,500	8,000		400		21,550	245
							4,100	246
							45	247
								248
							75	249
1,055		25,000	25,000				82,950	250



TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
251	Fountainville	3,861	207	1,114
252	Port Atkinson	4,500		
253	Postoria			
254	Franklin			
255	Praser	300		
256	Fredericksburg	1,500	100	650
257	Frederika			
258	Fredonia			
259	Fremont	2,300		400
260	Gall	100		750
261	Galva	1,700		2,300
262	Garber			
263	Garden Grove	1,300	100	2,000
264	Garnaville	3,100		1,501
265	Garner	10,000		1,500
266	Garrison	802		
267	Garwin	100		600
268	Geneva			950
269	George	9,350		575
270	Gilbert	1,335		400
271	Gilbertville	657		800
272	Gilman	2,300		400
273	Gilmore City			
274	Gladbrook		750	3,850
275	Glidden	1,400		1,640
276	Goldfield	1,461	18	956
277	Goodell	100	100	900
278	Goose Lake			
279	Gowrie	2,300		1,500
280	Grafting	2,350		
281	Grafton			
282	Graf			
283	Grand Junction	5,300		2,000
284	Grand Mount	2,500		500
285	Grand River	1,058	300	500
286	Grandview	51	90	355
287	Granger	1,750		1,000
288	Grant			
289	Grant City			
290	Granville	8,535		1,150
291	Gravity	500		350
292	Gray	2,500		
293	Greeley	2,538	100	2,500
294	Greene	5,300		1,700
295	Greenfield	2,500		900
296	Green Island	1,351		
297	Greenville			57,500
298	Grimes	100	250	
299	Griswold	1,300		7,000
300	Grundy Center	10,780		4,167
301	Gruver			
302	Guernsey			
303	Guthrie Center	2,000		1,500
304	Guttenberg	306		2,068
305	Halbur		100	450
306	Hamilton	415	2	135
307	Hancock			
308	Hankstown			
309	Hansell			1,800
310	Harcourt			100
311	Hardy			50
312	Harper			
313	Harpers Ferry	1,600		150

†Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
		12,800	14,000		5,300		37,182	251
							4,500	252
					700	300	1,000	253
							300	254
		7,000	6,000				14,000	256
						300	300	257
								258
							2,700	259
75		15,500	1,700	4,500			22,700	260
	300	3,000	1,200	1,000	2,300		14,150	263
497	1,000			2,500			8,748	264
			17,968	12,000	1,000		32,465	265
406							1,300	268
			11,000	5,000	100		16,800	267
							650	268
			1,550				11,081	269
52			8,400				10,187	270
						300	1,037	271
	2,000		20,000		1,800		26,400	272
								273
996			10,000		315	300	15,810	274
	11,470	25,279	25,828				65,617	275
85			15,000		3,308		30,084	276
			4,000			500	1,100	277
			19,800		5,000		24,800	278
1,398			10,000				18,648	280
		11,000					11,000	281
								282
200		22,500			3,500		45,400	283
			15,000				18,000	284
					2,800		4,075	285
							276	286
		5,000	18,000				25,750	287
								288
35			54.50				11,635	289
					500		1,250	290
	2,000						4,500	292
					1,000		6,138	293
400		30,000	45,000			8,640	16,040	294
		50,000		13,500	10,000		121,400	295
							1,351	296
		1,500	6,000				57,500	297
	2,500		78,000	1,700			10,050	298
416		910	59,430	12,000	5,500	5,000	90,930	299
							95,500	300
							121	301
								302
539	6,000		100,000		5,000	1,000	115,500	303
		19,124	30,843				50,966	304
30	50	6,000	1,800				8,450	305
							608	306
37					800		2,800	307
150			6,000		3,000		9,280	310
		6,000					6,000	311
		2,600	100		850	300	5,700	313

TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
314	Harris	4,100	100	1,000
315	Hartford			
316	Hartley	5,000	3,000	6,000
317	Hartwick			150
318	Harvey			50
319	Hastings	421		50
320	Havelock	1,100		
321	Hawkeye	5,399	107	725
322	Hayesville			900
323	Hazleton		150	1,000
324	Hebrick	3,500		2,000
325	Henderson	205		
326	Hepburn	1,250		
327	Hills	22	100	347
328	Hillsboro			
329	Hinton		300	2,000
330	Holland			500
331	Holstein	8,200		5,000
332	Holy Cross	288		
333	Hopeville			
334	Hopkinton			
335	Hornick			
336	Hosper	2,100		900
337	Hubbard	1,125		650
338	Hudson	2,000		900
339	Hull	9,000		1,800
340	Humeston	7,775		
341	Hurstville			
342	Huxley	7,819		975
343	Imogene	200		
344	Inwood			1,000
345	Ionia	700		225
346	Ireton	2,929		2,440
347	Irwint			
348	Jackson Junction	1,092		
349	Jamaica	1,450	300	1,300
350	Janesville		100	400
351	Jenip	2,000		1,000
352	Jewell Junction	10,400		2,700
353	Joice		259	
354	Jolley	318		500
355	Kadonza	1,958		800
356	Kamarar			2,500
357	Kanawhat			
358	Kellerton	850		1,700
359	Kelsey			700
360	Kellogg	1,500		1,000
361	Kensett		75	1,650
362	Kent	850		
363	Kenwood Park	2,000		
364	Keosauqua	3,500	4,500	
365	Keota	2,600	300	1,300
366	Kewick			700
367	Keystone	5,661	36	600
368	Kimballton			775
369	Kingsley			6,000
370	Kinross			
371	Kirkman			350
372	Kirkville	800		
373	Kiron	5,500		880
374	Klemme	1,000	50	600
375	Klerfont			
376	Knowlton			

### VALUE OF MUNICIPAL POSSESSIONS

[illegible]



TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
377	Lacena	600		
378	Ladora			2,250
379	Lakota	2,216		906
380	Lake Mills	5,244	245	1,000
381	Lake Park	1,500		1,350
382	Lake View	2,350		2,500
383	Lamoni	1,600		2,000
384	Lamont	1,000		1,841
385	Lamotte	3,700		
386	Lanesboro		650	300
387	Lansing	4,200		1,000
388	La Porte City	2,192	60	3,783
389	Larchwood	11,000		1,900
390	Larabee	100		
391	Lathner	500		850
392	Lathner (R. F. D. No. 14, Via Epworth)			
393	Laurel	545		500
394	Laurens			
395	Lawler	2,400		600
396	Lawton	2,250		815
397	Le Claire			
398	Ledyard	1,300		
399	Le Grand			
400	Lehigh	2,050		510
401	Leighton			
402	Leisak		275	
403	Lenox	4,500		1,000
404	Le Roy			
405	Lester	10,774	300	1,800
406	Lettsville	1,075		1,000
407	Lewis	1,750		3,000
408	Libertyville	10		
409	Lidderdale	657		255
410	Lime Springs			
411	Lincoln	100	25	1,000
412	Linden			150
413	Lineville	600	200	
414	Linn Grove	430		
415	Lisbon	1,000		1,700
416	Liscomb	88		223
417	Littleport			
418	Little Rock	2,300		1,800
419	Little Sioux	1,000		
420	Livermore	980	220	* 808
421	Lockridge	30		500
422	Logan			5,000
423	Lohrville			
424	Lone Rock	500		
425	Lone Tree	6,250	100	1,800
426	Long Grove	425		
427	Lorimer	1,250		500
428	Lost Nation	772		1,850
429	Lovell			
430	Lowden	12,600	400	2,000
431	Low Moor	25		300
432	Luana	25	125	410
433	Lucas	1,448		588
434	Luther	800		200
435	Lu Verre			
436	Luxemburg			600
437	Luzerne	908		500
438	Lynnvale	1,136	125	500
439	Lytton			1,918

\*Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Comestibles	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
							600	377
			18,000				20,350	378
			18,000				19,343	379
2,510		2,500	24,054		4,000	26,799	66,412	380
836		11,000	15,000		1,000	300	31,466	381
600		20,000	18,000		500	8,000	51,000	382
500			20,000		5,000	30,000	40,100	383
		7,425			1,150		19,016	384
		6,400			500		19,800	385
150	300						1,300	386
3,000			20,000		1,000	1,500	30,700	387
470					2,080	300	8,804	388
	1,000	15,000	4,500			450	20,950	389
		10,000	4,000				10,100	390
600							6,000	391
							302	392
							1,046	393
							304	394
		14,000	16,000	2,000			35,000	395
			8,000			200	11,200	396
							397	397
			9,000				10,400	398
						200	399	399
350		20,000	20,000				42,060	400
		1,500					1,500	401
100	500	900				30	1,850	402
			45,000				51,500	403
					4,000		404	404
	2,000	13,000	13,000		2,000		41,874	405
825							2,900	406
650			8,000		4,000		17,400	407
100						500	710	408
150		13,000			440		14,527	409
							410	410
100			15,000				16,225	411
					2,500		2,400	412
200	2,480			5,210			8,090	413
140			17,000			25,000	42,570	414
500	2,500		8,500				14,300	415
	1,500						1,811	416
500		18,500	8,000		1,000		31,300	417
100		500			800		2,400	418
115		11,011	18,128			52,430	83,782	419
							600	420
		20,000		2,000	12,000		40,000	421
							422	422
		1,500	5,000				7,000	423
300	1,600		11,000	500	3,000	450	24,000	424
							425	425
					800	750	5,300	426
			3,500				6,123	427
							428	428
300			18,000			1,425	24,025	429
					1,200		1,325	430
							700	431
228							2,300	432
			5,000				6,000	433
							6,000	434
14							614	435
14							1,468	436
100							1,021	437
180			30,000				32,100	438

\*Failed to report.

TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
440	Macedonia	700		700
441	Macksburg	432	100	54
442	Madrid	5,000	100	2,000
443	Magnolia	2,500		
444	Malcom			
445	Mallard	1,900	200	250
446	Maloy			
447	Malvern	2,500	3,000	
448	Manilla	400	1,000	1,700
449	Manly	1,300		1,500
450	Manning	2,500		3,500
451	Manson	11,000	500	
452	Mapleton	5,000		3,300
453	Marathon	900		
454	Marble Rock			
455	Marion	1,600	400	3,500
456	Marne			
457	Marquette	3,350	800	1,000
458	Martelle	400		200
459	Martinsburg			
460	Martinsdale			
461	Marysville			
462	Masonville	400		1,500
463	Massena	600		1,200
464	Matlock	125		200
465	Maurice	125		1,315
466	Maxwell	2,000		2,000
467	Maynard	500	500	
468	Mayaville (Walcott P. O.)†			
469	McCallsburg	375		300
470	McCausland	500	75	425
471	McClelland	500		
472	McClurg	2,510		5,320
473	McIntire	510		600
474	Mechanicville	2,800		500
475	Medapolis	1,540	100	200
476	Melbourne	2,075		1,235
477	Melcher	3,050	200	
478	Melrose	800	1,000	1,500
479	Melvin	2,000		
480	Menlo	1,200		400
481	Meriden	750		200
482	Merrill	3,000	200	1,200
483	Meservey	975	100	
484	Meyer			
485	Middletown			
486	Miles	1,250		1,500
487	Milton	3,800	1,700	
488	Millersburg			
489	Millerton			700
490	Milo	1,500		
491	Milton	2,025	30	1,000
492	Minburn	440	200	225
493	Minden	1,000		1,000
494	Mingo	1,050		25
495	Mitchell	1,500		
496	Mitchellville	2,000	900	
497	Modale	1,000	200	
498	Mondamin†			
499	Moneta	150	230	
500	Monmouth	520		200
501	Monona	4,513		2,830
502	Monroe	600		3,495

†Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
			12,150				13,035	440
50					540		1,170	441
500			20,000		11,800	146,000	194,500	442
							2,500	443
			9,000				11,360	444
				6,500	1,000		35,000	445
		50,000	7,702		2,000	\$1,238	94,160	448
			17,000				10,800	449
			47,330		9,000		66,800	450
817	3,500		71,655				121,378	451
		4,500	30,500		20,000	56,300	100,254	452
		5,880	8,485				15,315	453
		40,000	5,000		3,000		48,000	454
305			32,575			11,545	80,031	455
			3,000				15,350	456
		12,000	14,800				20,250	457
30							620	458
								459
								460
100							2,000	462
	000				2,500	184	6,184	463
		2,000					3,100	464
278				5,000	1,000	300	2,625	465
			35,000				46,000	466
			14,000			3,000	18,000	467
					300	300	1,275	469
		2,000					5,450	470
			35,000		800		1,300	471
					9,750		32,580	472
			6,800				1,110	473
							3,100	474
							2,245	475
627				2,460			6,227	476
							3,060	477
200							1,200	478
200			22,000				27,700	479
200							1,800	480
150	500	16,000	9,000		1,000		2,450	481
			3,475		95		30,150	482
							4,645	483
								484
35		10,000					10,050	485
			26,000		5,000	7,800	44,250	487
								488
								489
								490
300	1,240	12,193	31,282		8,000		48,862	492
150			6,000		500		10,000	493
							1,225	494
							1,500	495
	2,000		41,000	500	6,000		62,400	496
1,000			15,000		1,500		77,000	497
								498
							800	499
	1,000						2,670	500
705			19,750		8,000		35,027	501
400			55,000		4,000		63,585	502



TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
503	Montezuma	16,000		3,250
504	Montour			500
505	Montrose	500		100
506	Moorhead			
507	Moorland			
508	Moravia	60		784
509	Morning Sun	3,407		1,000
510	Morrison	2,200		700
511	Moulton	5,300		1,800
512	Mt. Auburn	50		600
513	Mt. Ayr	10,800		1,000
514	Mt. Sterling			
515	Mt. Union			
516	Mt. Vernon	11,600		1,000
517	Moville	2,817		
518	Murray	2,275	8,300	
519	Nashua	6,980		1,000
520	Nemaha			300
521	Neola	1,000	500	3,754
522	New Albin	2,710	800	800
523	Newell	8,300		220
524	Newhall	1,750		1,000
525	New Hartford	1,500		2,017
526	New Liberty		370	841
527	New London			800
528	New Market	2,003		
529	New Providence			
530	New Sharon	5,000	130	1,300
531	New Vienna	200	50	571
532	New Virginia	730		
533	Nichols	2,500		800
534	Nodaway			
535	North Springs	5,240	100	1,757
536	Northboro		25	150
537	North Buena Vista			
538	North English	5,000		
539	North Liberty			
540	North Washington			
541	Northwood	2,785		
542	Norwalk	18		1,139
543	Norway	1,500		2,800
544	Numa	200		600
545	Oakland	8,000	750	
546	Oakville	1,025	50	500
547	Ocheyedan	1,025	25	1,500
548	Odesholt			10,000
549	Ogden	3,750	300	1,000
550	Okoboji			
551	Olds	1,125		500
552	Olin	4,000	1,125	100
553	Ollie			
554	Onida		100	200
555	Onslow	5,000		
556	Orange City	5,500		3,000
557	Orchard			400
558	Orient	50		
559	Orleans	400		
560	Oslant			
561	Osterdock			
562	Oto	75		500
563	Ottawa		744	337
564	Oxford	5,150	2,700	
565	Oxford Junction	1,100	100	2,350

†Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
675			15,000	16,800	2,500		54,225	503
						400	504	504
385							1,435	505
			10,000		4,600		21,500	506
		7,000					7,000	507
390							1,230	508
205			1,700				6,422	509
							2,900	510
			68,000		1,000	11,000	81,100	511
							600	512
			60,000	20,000			81,500	513
							815	514
1,600	6,000		87,600				119,800	515
		15,187	13,500				30,804	516
1,700					1,330		8,005	517
287			8,000	8,800	3,000		27,567	518
75							375	519
		7,500					24,654	520
50						4,000	8,100	521
500	1,000	1,300	2,000		500	3,800	17,570	522
					6,000		8,700	523
							825	524
70			9,312				1,281	525
		44,050	22,700		7,400		75,000	526
551					2,050	20	4,605	527
							829	528
6,000			10,000		3,000		23,450	529
375			5,625		6,120		12,507	530
							730	531
							322	532
							200	533
640			15,402				3,520	534
					5,000		25,375	535
							175	536
							877	537
			37,875				40,875	538
							539	539
							540	540
1,408	1,000		30,000		7,000	10,400	43,608	541
							1,154	542
			15,500		1,500		21,000	543
							544	544
			30,000				23,750	545
							1,575	546
			26,000				57,000	547
275							86,425	548
1,000			75,000	16,000	12,000	5,000	128,000	549
250		10,000	20,500			10,000	46,800	550
							580	551
							3,175	552
					1,550		29,425	553
			15,200				554	554
							555	555
	200						556	556
							557	557
			50,000		1,500	10,000	70,000	558
							400	559
			10,000				10,000	560
							400	561
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							683	683</

TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
566	Oyens	1,000	200	75
567	Pacific Junction			
568	Packwood	150		20
569	Palmer	200		
570	Palot			
571	Panama	725	275	535
572	Panora	2,700		2,000
573	Parkersburg	5,075		2,000
574	Parnell			
575	Paton			
576	Patterson			
577	Paulina	2,000	250	1,163
578	Persa	1,000		1,220
579	Persu	4,000	10	
580	Petersont			
581	Pierpont			
582	Pilot Mound			
583	Pioneer			
584	Piegarh		735	
585	Plainfield			300
586	Piano	325		
587	Pleasantont			
588	Pleasant Plain			1,082
589	Pleasantville	13,370		
590	Plover	230		
591	Plymouth	440		217
592	Pocahontas	25,000		2,300
593	Polk City	1,100		
594	Pomeroy	1,300	280	
595	Popeloy	425		672
596	Portsmouth	100	50	2,227
597	Postville		200	4,000
598	Prairieburg	1,645		
599	Prairie City	500	200	1,000
600	Prescott	1,300	100	
601	Preston			
602	Pringhar			1,000
603	Princeton	1,000		1,500
604	Promise City			
605	Protlvin	500		
606	Pulaski			900
607	Quasqueton	75		400
608	Quimby			
609	Radcliffe	3,400	100	4,000
610	Rake	300		
611	Ralston	420		
612	Randall		150	481
613	Randolph	30		
614	Rathbun	250		300
615	Readlynf			
616	Reasnor	35	10	219
617	Redding			
618	Redfield	600	200	550
619	Rehbeck	2,800		4,000
620	Rembrandt	1,000		50
621	Remsen	2,000		3,400
622	Renwick			
623	Riceville	1,361		1,340
624	Richland			
625	Ricketts	800		600
626	Ridgeway	100		175
627	Rinard			
628	Ringsted	4,000	500	2,000

†Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
							1,325	566
							170	567
							20,700	568
	500	10,000	10,000				20,700	569
							270	570
		12,000	7,800			230	9,065	571
			20,000			4,500	41,200	572
	500	1,000	20,000	4,300	1,500		34,375	573
							574	574
		6,000	21,000				30,800	575
					300		104	576
	17,008	41,010	31,256	6,500	2,000	400	102,686	577
			5,000				7,250	578
	300						4,510	579
							580	580
		7,000			1,000		8,000	581
							853	582
					1,000		1,735	583
							625	584
	100						100	585
							587	587
							588	588
			30,010			21,445	60,800	589
	300						588	590
		6,000					6,057	591
	400	60,000	45,000				125,700	592
							1,100	593
		30,000	10,000		1,000		32,250	594
	215						1,315	595
	100				1,800		14,277	596
			30,000		1,000	25,000	62,200	597
			6,325				7,570	598
	1,000			17,000	2,000		21,700	599
		13,000					14,400	600
							601	601
	7,500		16,000		1,000	8,500	34,000	602
							2,500	603
							604	604
			2,600				2,650	605
							900	606
	300						775	607
			6,073		2,500		16,973	608
		7,000	775				7,475	609
							450	610
							601	611
		6,500					727	612
	300						840	613
	35						298	614
							615	615
	191	500	8,800	12,457	1,000		23,682	616
			60,000	11,500	1,500		79,800	617
		5,000					6,060	618
	1,500		13,000		7,500		27,000	619
			25,770				44,327	620
						15,353	11,400	621
		5,000	5,000				475	622
	300						2	623
		15,000			1,500		23,000	624



TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
629	New Rippey	2,177	258	822
630	Riverside	1,550		500
631	Riverton			
632	Robinet			
633	Rock Falls			
634	Rockford	1,500		1,700
635	Rockingham	88	56	
636	Rock Valley			
637	Rockwell	5,300		1,400
638	Rodman		1,000	
639	Rodney		50	
640	Roland	1,060		1,300
641	Rolle			1,300
642	Rome			
643	Rose Hill	500		675
644	Rowan			
645	Rowley			
646	Royal		1,000	
647	Rudd	6,050	1,000	
648	Runnells	5	50	
649	Russell			
650	Ruthven	2,741		774
651	Rutland		200	
652	Ryan	5,102	318	1,050
653	St. Ansgar		150	2,968
654	St. Anthony			750
655	St. Charles	408		520
656	St. Lucas			
657	St. Olaf	320		4,000
658	St. Paul (R. F. D. West Point)	1,350		
659	Sabula	1,030		1,800
660	Salem	1,050	40	325
661	Salix	2,500		800
662	Sanborn	21,500		10,000
663	Sandyville			
664	Searsville		250	
665	Schaller			5,000
666	Schleswig	6,473		1,775
667	Scranton	1,500		1,300
668	Searsboro			250
669	Sergeant Bluff	500		
670	Shambaugh			
671	Shannon City	570		
672	Sharpsburg	750		
673	Sheffield	35,850	400	2,500
674	Shelby	1,300	200	800
675	Shelbville			
676	Shell Rock	4,100		250
677	Shellsburg			
678	Sherrill (R. F. D. No. 9 Speech's Ferry)*			
679	Sibley	9,800	100	9,500
680	Sibley			
681	Silver City	500		450
682	Sioux Center	4,800	450	3,160
683	Sioux Rapids	9,778	7	655
684	Slater	250		3,500
685	Sloan	1,000		750
686	Smithland	1,900		
687	Soldier	700		500
688	Solon	8,482	100	2,500
689	Somers			
690	South English			400
691	Spillville	1,402		785

\*Failed to report.

\*Dissolved.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
			31,005				35,175	629
			16,000				18,050	630
						5,000	5,000	631
								632
1,000		10,000	45,000		10,375		75,375	634
108							312	635
						2,058	2,058	636
450			30,000				30,450	637
							1,000	638
40		2,500					2,500	639
		13,000	20,000		4,500		30,500	640
		8,500	30,000		4,000		33,700	641
								642
							1,175	643
145							145	644
								645
80		10,000				3,000	14,080	646
			15,000				32,080	647
		6,000					6,000	648
								649
435			900				4,800	650
							306	651
307	3,000		8,101			400	13,208	652
			25,500		8,000		30,608	653
							750	654
							924	655
								656
							4,320	657
						100	1,450	658
		4,000	5,800		1,000		13,630	659
					75		1,490	660
			10,000				17,300	661
	7,300				10,000		45,700	662
								663
						700	950	664
		35,000	50,000		12,000		102,000	665
810		22,811	18,000				43,811	666
659			10,000		1,200		14,550	667
							250	668
		8,000			600		9,100	669
							1,825	670
250	1,000						750	671
	2,000		6,000				40,750	672
100			20,800				41,300	673
						12,000		674
300			5,000				9,050	675
	4,000		14,925		1,000		20,825	676
								677
300		60,000	51,000	18,000	60,000		189,000	678
718			25,000		6,000		32,318	679
					600		3,850	680
			40,000		1,500		40,910	681
163		27,975					48,568	682
	1,800		14,000				25,800	683
			18,000		8,000		37,700	684
			15,000				15,000	685
			8,000		1,000		10,300	686
1,500			15,000				27,582	687
							800	688
30			10,000				12,107	689

TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Town	Municipal property	Police department	Fire department
002	Spirit Lake	28,500		12,000
003	Springville		5	
004	Springbrook			
005	Spring Hill			
006	Springville	1,000		1,750
007	Stacyville	2,100		1,000
008	Stanhope	1,000		
009	Stanley			500
010	Stanton			
011	Stanwood	5,400		12,000
012	State Center	15,247	145	3,135
013	Steamboat Rock	300	27	250
014	Stockport	1,250		500
015	Stockton	1,825	115	750
016	Story City	56,149		6,807
017	Stout	2,700		400
018	Stratford	3,000		1,000
019	Strawberry Point	5,000		2,500
020	Struble	1,500		1,000
021	Sully	500		
022	Sumner	47,500	194	900
023	Superior	500		600
024	Sutherland	2,855		2,925
025	Swaledale		200	
026	Swant			1,050
027	Sweet City	22,800		800
028	Tabor	3,000		4,000
029	Templeton	2,650		800
030	Tennant	50		
031	Terrill	1,300	300	5,500
032	Thayer	300		
033	Thompson			500
034	Thor	30	50	1,100
035	Thornburg	310		625
036	Thornton			4,300
037	Thurman	475		425
038	Tiffin			774
039	Tingley	200		
040	Titonka			250
041	Toronto	825		700
042	Traer	13,430	47	3,564
043	Treynor	1,100		350
044	Tripp	1,500		1,250
045	Truesdale	600		450
046	Truro	900		
047	Turin			
048	Udell		21	235
049	Underwood			
050	Union			1,500
051	Unionville	3,300		
052	University Park			
053	Urbana			485
054	Urbandale	400		530
055	Ute			
056	Vail	6,650		2,068
057	Valeria	4,000	925	1,750
058	Van Horn			
059	Van Meter	1,080	32	1,400
060	Van Wert	300		800
061	Varina			200
062	Victor			1,200
063	Vincent	10,800		800
064	Vining		700	500

†Failed to report.

VALUE OF MUNICIPAL POSSESSIONS

Equipment—streets and alleys	Cemeteries	Electric light works	Water works	Libraries	Parks	Miscellaneous	Total	Number
000			92,000	17,000			150,100	002
50							50	003
								004
150					3,750		6,750	006
			11,000		250		14,250	007
			8,000		2,500	15,000	26,500	008
						250	250	009
			20,000				20,000	010
							18,000	011
600		21,630	3,000		1,350		45,180	012
						100	877	013
100						99	2,100	014
	750	66,008	33,323		5,000		170,127	016
300		7,000					10,400	017
250			30,000		12,500		46,750	018
			30,000		1,600	18,000	86,100	019
			1,300				3,800	020
			8,500				9,000	021
			75,000		3,500		127,544	022
430		15,250	1,000				17,500	023
125							25,960	024
250				4,000		4,860	2,250	025
					1,000			026
						6,500	30,300	027
57			40,000		20,000	85,000	102,000	028
15			5,000				8,480	029
20							70	030
		8,500	20,000				35,200	031
68			1,500				458	032
		10,500			3,000		15,500	033
					300		1,480	034
							945	035
					2,000		6,800	036
							900	037
							774	038
250			11,700				12,250	039
							760	040
							1,835	041
400		37,846	21,451	15,500	25,000		117,600	042
							2,310	043
			19,500				22,250	044
			4,300				5,550	045
					1,000		1,000	046
							375	047
130								048
			25,000				45,100	049
300						16,000		050
							485	051
175		4,000	20,400				25,500	052
								053
6,200		25,000	10,140		2,075	00,491	122,820	054
		12,000	15,000		5,000	1,500	40,175	055
300							300	056
					1,100		5,515	057
	400	3,500					5,000	058
60						500	500	059
						800	1,000	060
15,000			15,000				42,100	061
		11,000					12,050	062
					1,000		1,506	063



TABLE NO. 5—(CONTINUED)—TOWNS—

Number	Towns	Municipal property	Police department	Fire department
755	Voigs City.....	1,068		300
756	Wadena.....	150		825
757	Walcott.....	46,496		
758	Walker.....	1,500	300	1,750
759	Wallingford.....			
760	Wall Lake.....	13,117		1,000
761	Walnut.....	1,808		4,236
762	Wapello.....	10,263		4,784
763	Washta.....	406		800
764	Waterville.....	156		550
765	Waukena.....	500		500
766	Waukeo.....	650	190	
767	Wayland.....	30	47	250
768	Webst.....			
769	Webster.....	5		
770	Weldon.....			
771	Wellman.....	1,885	250	275
772	Wellsburg.....	2,100	1,000	700
773	Wellton.....	1,256		2,000
774	Wesley.....	2,500		500
775	West Bend.....	4,800		1,500
776	West Branch.....			
777	West Burlington.....	5,250		1,500
778	West Chester.....		60	250
779	Westfield.....		450	150
780	Westfield.....	3,150		2,430
781	West Liberty.....	4,000		3,000
782	West Mitchell.....	40		
783	Westhalla.....			
784	West Point.....	5,150	120	8,530
785	West Sider.....			
786	West Union.....	10,500		7,000
787	Wheatland.....	1,600		1,500
788	Whiting.....			
789	Whittemore.....	4,800		1,000
790	Witten.....			500
791	Wiley (Carroll P. O.).....			
792	Williams.....	4,000		1,000
793	Williamsburg.....			
794	Wilton Junction.....	12,150	600	
795	Winfield.....	2,100		100
796	Winthrop.....			500
797	Wiota.....	125		
798	Wodent.....			
799	Woodbine.....	7,000		1,000
800	Woodbury.....	2,040		
801	Woodward.....	5,000		
802	Woodstock.....	50	600	250
803	Worthington.....	400	1,500	
804	Wyoming.....	4,254		1,800
805	Yale.....	1,350		500
806	Yetter.....		150	300
807	Yorktown.....	2,500		
808	Zearing.....	80	400	1,000
809	Zenile.....			700

(Failed to report.

### VALUE OF MUNICIPAL POSSESSIONS

[illegible]

## CITY OFFICIALS

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REPORT ON MUNICIPAL FINANCES

Number in order of population	CITY	Mayor	Clerk	Treasurer	1923
36	Albia	J. H. Elder	R. A. Phillips	O. U. Conwell	1925
51	Algona	W. E. McDonald	S. W. Crowell	H. M. Hamberg	1925
26	Ames	T. L. Rice	A. B. Maxwell	H. W. Stafford	1924
60	Anamosa	C. W. McMahon	Daisy Stevens	T. E. Watters	1925
33	Atlantic	A. H. Mountain	T. E. Nichols	Jas. G. Whitney	1925
96	Audubon	P. R. McLaughlin	B. E. Rice	H. M. Bilharz	1924
97	Bedford	J. S. Nevius	J. E. Lovell	J. U. Wyan	1924
49	Belle Plaine	R. L. Whelan	E. N. Whelan	W. A. Irwin	1925
80	Bettendorf	R. W. Petersen	H. F. Abramson	J. E. Brownlee	1924
98	Bloomfield	J. R. Pease	W. J. Brown	C. C. Curl	1924
16	Boone	C. W. Alexander	Otto Hile	F. P. McDonald	1925
9	Burlington	Thos. J. Smith	Robert Schlamp	Chris. Mathes	1924
43	Carroll	S. H. Johnson	W. A. Rutledge	Geo. Brunner	1924
35	Cedar Falls	J. Fox Cross	S. S. Huntley	Leo J. Wegman	1925
4	Cedar Rapids	Chas. D. Huston	L. J. Storey	W. S. Hostrop	1924
20	Centerville	Jim Keller	E. A. Crane	M. F. Cox	1924
23	Charles City	H. M. Walleser	J. W. McGee	H. R. Joiner	1925
35	Chariton	G. B. Van Arsdale	W. M. Householder	Carl C. Magdick	1925
25	Cherokee	Abie Sime	Chas. Nelson	E. W. Drake	1925
4	Clarinda	A. M. Sherman	Henry Traylor	Geo. Brunner	1925
72	Clarion	S. A. McCreary	G. A. Trigs	R. E. Thorne	1925
78	Clear Lake	D. E. Kenyon	H. H. Paulson	A. E. Weber	1924
8	Clinton	Harry W. Cowles	Frank W. Leedham	R. R. Rogers	1924
81	Colfax	R. D. Tripp	H. F. Cassidy	B. S. Keith	1924
103	Corning	C. A. Haynes	Chas. Okey	R. E. Cummings	1925
7	Council Bluffs	Lois Zimmehel	O. Hochman	R. E. Thorne	1925
64	Cresco	J. A. Cutting	M. J. McArthur	Bertha C. Smith	1924
21	Creston	Ed. O. Keith	Bert Tallman	E. P. Farnsworth	1924
3	Davenport	Alfred C. Mueller	Frank A. Haas	Robt. I. Pinkerton	1925
45	Decorah	F. W. Conover	F. M. Hughes	Chas. E. Robeson	1925
57	Denison	W. H. Laub	Jacob Johnson	W. P. Baker	1924
1	Des Moines	C. M. Garver	A. E. McGlothlen	C. L. Voss	1924
				Emmett C. Powers	1924

5	Dubuque	James Alderson	Joha Stuber	Otto F. Puls	1926
42	Eagle Grove	G. W. Baker	J. K. Baker	C. C. Christenson	1925
66	Eldon	J. A. Baldwin	John Varum	Wm. Bray	1924
65	Eldora	Jas. L. Cameron	L. J. Stout	D. M. Mower	1924
75	Emmetsburg	Wm. E. G. Saunders	T. E. Rutledge	J. W. Neary	1924
37	Estherville	Sanford Zeigler	Geo. C. Woods	Jas. W. Ghoslin	1925
91	Fairfield	A. L. Moen	M. M. Brunsold	R. H. Spence	1925
21	Forest City	C. V. Findlay	C. W. Wakeman	H. T. Thompson	1924
13	Fort Dodge	M. J. Collins	L. P. Albers	E. H. Zuerrer	1925
17	Fort Madison	Roy Haney	B. F. Maxwell	L. G. Kiel	1925
50	Glenwood	J. L. McIlrath	Homer B. Lowrey	E. R. Herick	1925
102	Grinnell	E. E. Richards	P. S. Miller	B. J. Carney	1925
62	Hamburg	J. C. Powers	S. J. Parker	O. B. Clayton	1925
67	Hampton	E. S. White	E. W. Bailey	W. C. Clinton	1925
71	Harlan	B. T. French	Fred A. Gefke	C. C. Weber	1924
82	Hawarden	G. J. Hicknell	J. A. Parker	O. E. Hoffman	1924
86	Humboldt	C. R. McCutchen	Geo. C. Hubbard	Otto Windrath	1924
101	Ida Grove	A. T. O'Brien	Rufus Brewer	I. N. Shearer	1924
2	Independence	E. C. Kent	H. C. Criswell	Arthur Plane	1925
5	Indianola	Emma J. Harvat	Geo. J. Dohrer	Louis Pendry	1925
18	Iowa City	C. E. Giehrst	J. O. Gregg	J. W. Grim	1925
43	Iowa Falls	E. R. Wood	E. B. McElther	P. M. Nelson	1925
60	Jefferson	John W. Rowand	G. W. Sandberg	Ralph H. Maloney	1925
83	Keokuk	N. D. Shinn	Frank Crawford	Alvin L. Kraft	1924
94	Knoxville	A. J. Treman	D. H. Sherman	J. C. Collins	1924
94	Lake City	Wallace Winslow	M. M. Kale	G. G. Hutchison	1924
30	LeMars	J. B. McIlain	L. L. Hutchison	R. C. Bartels	1925
88	Leon	F. B. Blair	John C. Gregory	M. A. Cammell	1925
66	Manchester	F. J. Swift	Frank J. Hardy	Chas. J. Seels	1924
56	Maquoketa	John Spurrer	F. W. Goldthwaite	Geo. L. Mitchell	1925
66	Marengo	A. E. Crew	E. E. Parsons	R. R. Hibbs	1924
44	Marion	A. C. Conaway	Anne McMahon	S. J. Hines	1925
14	Marshalltown	J. H. McGhee	John C. Gregory	J. P. Cooper	1925
11	Mason City	C. W. Kellogg	T. J. George	J. A. Parden	1925
47	Missouri Valley	C. A. Whitaker	W. D. Worthington	H. P. Foss	1925
84	Monticello	Robert S. McNutt	H. B. Caple	E. E. Hoag	1924
46	Mt. Pleasant	W. M. Morlan	J. L. Huffman	C. Van Brussel	1924
13	Muscatine	C. E. Lookingbill	R. A. Davis	J. H. Schreurs	1924
74	Myatie	O. Dan McIntyre	F. B. Strick	Tom Stephenson	1925
87	Nevada	M. A. McCord	R. B. Davis	E. L. McConkie	1925
80	New Hampton	Richard H. Smith	C. D. Shippy	T. B. Condon	1925
34	Newtown	L. C. Albright	C. H. Bradbury	W. M. Sayre	1925
82	Osceola	G. E. Swanson	A. S. Wright	G. W. Nolton	1925
76	Osage	T. G. Armstrong	W. N. Temple	W. J. Oliver	1924
78	Oswego	Leroy E. Corlett	Chas. Wray	M. C. Sweeney	1925
19	Ottumwa	Chas. Chilton	Mrs. K. B. McBride	A. D. Simmons	1925
				T. L. Shipley	1925
				A. W. Trautwein	1925

CITY OFFICIALS

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## CITY OFFICIALS—Continued

Number in order of population	CITY	Mayor	Clerk	Treasurer	Expire year
62	Pella	H. F. Johnson	A. C. Kuyper	N. Vander Ploeg	1925
63	Perry	James Peters	C. E. Boblett	J. E. Hambright	1925
64	Red Oak	W. A. Irwin	C. D. Forsbeck	O. F. Remmers	1925
65	Rock Rapids	O. S. Thomas	J. K. McBerrey	P. G. Smith	1924
66	Rockwell City	S. A. Frick	D. E. Leonard	G. W. Richter	1924
78	Sac City	J. B. Tourgee	Wesley Gilbert	O. E. Harding	1925
104	Seymour	W. S. Merritt	E. W. Smith	L. C. Gordon	1924
59	Sheldon	C. H. Dougherty	Scott Martin	H. P. Mousel	1924
64	Shenandoah	J. M. McGlone	Frank H. Sauman	H. E. Ross	1925
8	Sigourney	R. D. Kelly	A. J. Bryant	C. C. Williamson	1924
2	Sioux City	Wallace M. Short	F. A. Garsner	C. A. Carlson	1924
40	Spencer	J. E. Knudson	J. McWhirter	E. Taggart	1924
53	Storm Lake	V. E. Herbert	Roy U. Kline	J. W. Gilbert	1925
105	Stuart	A. S. Raber	O. V. Keeler	F. E. Ball	1925
72	Tama	J. R. Carter	D. A. Mordough	T. J. Bracken	1925
92	Tipton	H. E. Dallas	H. R. McNamara	S. G. Frink	1924
107	Toledo	Oliver Henderson	E. A. Benson	W. A. Dexter	1925
64	Valley Junction	C. H. Mahoney	C. C. Williams	W. H. Gavin	1924
108	Villisca	R. J. Swanson	W. J. Orlatt	J. L. Wheeler	1924
61	Vinton	Geo. N. Urlee	W. E. Gilchrist	E. M. Tinkham	1925
85	Washington	A. N. Alberson	S. J. Kellogg	R. R. Noonan	1925
6	Waterloo	A. E. Gnsary	Chas. C. McKay	Leo R. Leeper	1924
63	Waukon	J. P. Bisber	J. D. Cowan	C. H. Megorden	1925
62	Waverly	F. A. Owsing	Frank Lee	Wm. Weiditschka	1925
29	Webster City	Frank A. Bosart	W. R. Ryan	Elston F. King	1924
100	What Cheer	J. A. Cowan	P. E. Kunath	Robt. Schott	1925
68	Winterset	L. E. T. Wilson	H. S. Ely	L. Blomgren	1925

## TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Expire year
1	Ackley	Fred E. Trainer	Rieko Suater	S. S. Trainer	1924
10	Ackworth	F. D. Robertson	E. R. Smith	Thos. Hiatt	1925
3	Adair	O. A. Archer	T. W. Arnold	J. F. McManus	1924
4	Adel	J. G. Hogan	Sarah H. Finley	R. L. Leach	1924
6	Afton	J. D. Porter	W. H. West	W. E. Pierson	1924
18	Agency	Fred Miller	W. H. Reynolds	W. F. Foster	1925
7	Albion	W. R. Crawford	R. C. McKernan	H. W. Van Horn	1924
8	Akron	E. M. Replogle	A. R. Buswell	Frank Wakeman	1924
9	Albert City	Ang. Lindell	John Spar	C. A. Walner	1925
10	Albion	J. F. Waddell	A. A. Williamson	R. W. Stevens	1924
11	Alburnett	Harry Kee	W. B. Andrew	A. B. Olson	1924
12	Albia	E. C. Edwards	G. F. Bigelow	W. H. Miller	1924
13	Alexander	A. M. Butler	H. J. Bohlen	W. I. Dunn	1924
14	Allerton	Wm. McFarland	A. M. Clow	F. H. Dunnean	1924
15	Allison	W. P. Miller	W. C. Shepard	W. M. Hunter	1924
16	Alta	P. Morrissey	Wm. Zellman	H. F. Reeder	1924
17	Alta Vista	H. W. Vick	John Latck	O. A. Bartlett	1924
18	Alton	Peter Goebel	Harry Vander Linden	M. D. Gibbs	1924
19	Altoona	A. A. Yount	S. E. Altman	J. E. Reid	1924
20	Alvord				
21	Andover	August Boyesen	Wm. Wikke	O. H. Bock	1924
22	Andrew	Wm. Roddewig	Q. J. March	Chas. Jacobs	1924
23	Anita	H. E. Campbell	W. T. Biggs	Robert Scott	1924
24	Ankeny	Chas. Howard	O. R. Canfield	L. E. Brewbaker	1924
25	Anthon	Oliver Simmons	Roy E. Horton	H. L. Hildeberg	1924
26	Aplington	Wm. Dreyer	Henry Busse	N. H. Reinta	1924
27	Arcadia	Wm. H. Stoek	E. J. Hennings	V. Pruter	1924
28	Archer	J. D. Duemstra	H. L. Lamkin	W. Clow	1925
29	Arsdale	E. E. Polk	W. Fell	A. Bailey	1924
30	Arlon	L. C. Butler	J. A. Role	Mayme Talcott	1924
31	Arispe		LeRoy Bevans	L. E. Wilson	1924
32	Arlington	E. D. Allen	Elmer Bachtell	B. E. Walrath	1924

\*Failed to report.

## TOWN OFFICIALS—Continued

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REPORT ON MUNICIPAL FINANCES

TOWN OFFICIALS

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Number	Town	Mayor	Clerk	Treasurer	Term
33	Armstrong	R. S. Harris	J. M. Thorson	John Dows	1924
34	Arnolds Park	A. C. McKinney	W. K. Taylor	H. C. Walter	1924
35	Arthur	J. A. Carlson	W. D. Shearer	Chas. Hartong	1924
36	Ashton	W. H. Wassman	C. E. Honkomp	R. M. Yappen	1924
37	Aspinwall	Geo. Schade	J. J. Uselding	Andrew Boyens	1924
38	Atalissa	H. Hiatt	R. A. Daedlow	J. M. McLaughlin	1924
39	Atbelstan	A. J. Rusco	E. R. Adams	R. C. King	1924
40	Aitkins	E. E. Swartz	W. A. Koster	P. G. Young	1924
41	Auburn	W. J. Toop	Ralph Williamson	V. M. Brooks	1924
42	Aurelia	I. B. Parker	L. E. Christensen	W. H. Bischof	1924
43	Aurora	E. Richardson	Geo. Risk	W. I. Warren	1924
44	Avoca	Wm. Newmann	E. E. Watson	W. E. Julius	1924
45	Ayrshire	John Anglum	R. J. Smith	Frank Miles	1924
46	Badger	Otto Gaugstad	J. G. Mottvedt	Theo. J. Tokheim	1924
47	Bagley	F. H. Jenkins	G. A. McMurray	John Hamilton	1924
48	Bailey	Riley Sloan	Percy Carter	Elmer Lutz	1924
49	Baldwin	J. J. Spoo	John A. Jones	C. A. Harding	1924
50	Bancroft	G. D. Hart	A. O. Strometh	L. F. Kennedy	1924
51	Barnes City	G. C. Lester	Ross S. King	Ethel W. Paradise	1924
52	Barum	John R. Tracy	C. L. Burke	Thos. E. Berry	1925
53	Bassett	J. O. Frazee	Irene B. Tucker	C. B. Young	1924
54	Batavia	W. F. Porter	Mrs. J. E. Lewis	L. E. Copeland	1924
55	Battle Creek	J. E. Spotts	J. W. Wellner	H. C. Dall	1924
56	Baxter	W. T. Thorp	Carl C. Webb	Chas. Burdick	1924
57	Bayard	F. F. Fouts	L. V. Pulver	A. C. Geiger	1924
58	Beacon	E. A. Barnes	Carl Perry	Leslie Jones	1924
59	Beaumont	W. T. Moore	F. N. Whitaker	M. J. Grogan	1924
60	Beaman	R. L. Oglesby	E. G. Elliott	B. H. Rowe	1924
61	Beaver	G. C. Sparks	Lafe Shadle	Lester Hale	1925
62	Bellevue	Z. G. Houck	John R. Dennison	J. C. Dunn	1924
63	Belmont	R. C. Morse	Guy Byers	C. M. Morse	1924
64	Bennett	J. H. Abraham	J. G. Engel	J. B. Vaughan	1924
65	Benton	N. A. Gunter	C. B. Dinkel	L. C. Quettl	1924
66	Berkley	S. B. Zink	P. H. Watson	P. J. Vontree	1925
67	Bernard	C. F. Smyth	Loras Donovan	Wm. Cannon	1924
68	Bertram	Morris Kerns	G. R. Jorgenson	William Davis	1924
69	Beverington	J. H. McManus	J. H. Hall	G. F. Bussanamar	1924
70	Birmingham	Dr. S. H. Bauman	R. E. Dorothy	R. H. Stout	1924
71	Blairburg	G. W. Cooper	H. Tittsworth	Jas. W. McNe	1924
72	Blairton	Benj. F. Paul	Mary T. Goe	R. D. Kimm	1924
73	Blakesburg	Max Berry	Harry Peterson	O. E. Thode	1924
74	Blanchard	Robt. H. McFarland	J. D. Knowles	Walter Hooker	1924
75	Blencoe	W. H. Kelley	M. B. Vredenburg	B. H. Danforth	1924
76	Blackton	Chas. S. Cobb	M. E. Roff	Thos. A. Ware	1924
77	Blue Grass	Wm. G. Kupper	J. F. Putzier	R. H. Peit	1924
78	Bode	H. C. Olson	A. H. Miltven	N. A. Nasby	1924
79	Bonaparte	R. E. Meek	E. C. Smith	D. Cressop	1925
80	Bondurant	Frank E. Scott	J. M. Ingle	Ben Rothrock	1924
81	Bouton	B. M. Swisher	Chas. W. Disinger	Fred Schnoor	1924
82	Boxholm	Axel Henderson	H. C. Steen	Leroy Western	1924
83	Boyd	L. Schnap	S. G. Vandlen Brink	Paul T. McCrum	1924
84	Bradleyville	L. M. Shryock	C. E. Apple	Edw. P. Schmitt	1925
85	Bradgate	H. P. Schoonover	D. A. O'Neil	A. O. Pederson	1924
86	Brandon	W. W. Bain	W. F. Short	Ruby Briggs	1925
87	Brayton	A. T. Rasmussen	H. M. Bartlett	L. F. Miller	1925
88	Breda	F. Van Erdevyk	F. J. Bohnenkamp	Leo Snyder	1924
89	Brigawake	Jacob Fale	Guy J. Fale	Herman Roach	1924
90	Brighton	L. M. Shryock	L. E. White	W. E. Berry	1924
91	Bristow	Paul N. Jones	H. L. Searle	W. A. Richards	1924
92	Britt	H. C. Armstrong	M. E. Fox	C. P. Lewis	1924
93	Brooklyn	Fred F. Thompson	John E. Talbott	Harold P. Johnston	1924
94	Brunsville	Otto Marlevue	Joe Dehtri	Floyd Dickman	1925
95	Buckeye	Geo. Lullernad	H. M. Siedoff	Mina Thomsen	1924
96	Buck Grove	S. J. Reiff	J. J. Finigan	F. G. Hemphill	1924
97	Buffalo	Fritz Bernick	Christian Zogg	John Waspi	1925
98	Buffalo Center	F. J. Raddle	Henry Gloefeld	J. J. Guyer	1924
99	Burt	C. T. White	H. A. Thompson	C. H. Blossom	1924
100	Busey	W. H. Rier	W. H. Moon	W. H. Lowman	1924
101	Calamus	Mrs. Bessie Steadman	Mrs. I. J. Kuebler	L. H. Pedersen	1924
102	Callender	Nels Pearson	M. O. Wing	C. A. Hanson	1924
103	Calmar	R. J. Becker	W. B. Miller	H. J. Giesen	1924
104	Calumet	Fred Nott	J. A. Sohn	J. H. Mugg	1924
105	Camanche	C. B. Roman	Leon L. Collins	E. G. Cady	1924
106	Cambridge	L. D. Woods	L. Collins	Ole Langland	1924
107	Cantril	R. L. Wadsworth	Jose Hatch	W. L. Hetzler	1924
108	Carbon	J. P. Wild	I. J. Barr	F. W. Stone	1924
109	Carlisle	P. E. Brake	A. D. Seld	J. E. DeFord	1925
110	Carpenter	L. N. Priem	Benj. Luteh	E. R. Nicholson	1924
111	Carson	W. W. King	Earl M. Drew	C. D. Prindle	1924
112	Cascade	Martin Moore	C. F. Crawford	P. P. Kremer	1924



## TOWN OFFICIALS—Continued

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REPORT ON MUNICIPAL FINANCES

TOWN OFFICIALS

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Number	Town	Mayor	Clerk	Treasurer	Term expires
113	Casey	R. L. Walters	W. H. Ettinger	C. B. Gray	1924
114	Castalia	E. P. Mann	D. C. Malloy	E. E. Malloy	1924
115	Castana	L. Nielson	B. M. Conner	E. W. Haumann	1924
116	Castle Hill	J. O. Gouge	M. E. Will	Fred Thompson	1924
117	Cedar Heights	R. L. Stetzel	Geo. B. Shoemaker	Jas. V. Hubbard	1924
118	Center Junction	Peter Proben	Geo. D. McDonald	C. A. Burmeister	1924
119	Center Point	E. J. Sarehett	R. W. Lockhart	J. F. Stauffer	1924
120	Central City	Geo. W. Fish	D. M. Hinchart	Ed Le Clere	1924
121	Charlotte	John R. Kane	Carl E. Hoeft	E. A. Garside	1924
122	Charter Oak	J. A. Kofmehl	L. N. Raose	B. H. Runge	1924
123	Chatsworth		Chas. L. Roland	D. K. Bennett	1924
124	Chelsea	W. W. Kosta	Jos. Benesh	F. W. Sell	1924
125	Chesler	C. C. Plummer	A. F. Winslow	E. D. McWilliams	1924
126	Chillicothe	L. Cochran	Alfred Peterson	G. E. Jenkins	1924
127	Churidan	Homer Corder	Eric Y. Perkins	Bernard Westervelt	1924
128	Cincinnati	M. J. Labiff	Chas. W. Graham	John Browitt	1924
129	Clare	W. E. Brink	J. L. Chasus	M. H. Collins	1924
130	Clarence	M. G. Mather	Chas. A. Seaton	R. A. Hoyer	1924
131	Clarksville	V. C. Hauschen	H. W. Stine	Fred Seitz	1924
132	Clayton	G. W. Swartwood	J. E. Henderson	Susie Hansen	1924
133	Clearfield	A. W. Shaffer	L. L. Patton	Paul Wilson	1924
134	Claghorn	W. P. Hughes	H. H. Armbricht	R. C. McKinney	1924
135	Clemmons	H. F. Shipston	Frank Fay	A. A. Arney	1924
136	Clermont	H. M. Speer	J. Ray Shriver	B. O. Gruver	1924
137	Cllo	C. R. Mountain	Wm. Absolon	C. R. Shriver	1924
138	Clover Hills	P. Novak	Chas. L. Drollinger	J. Isabell Gillette	1924
139	Clutier	John P. Dukeshelr	F. W. Lindahl	Jos. C. Konicek	1924
140	Coburg	A. J. Vinton	L. H. Wiar	Levi Drollinger	1924
141	Coggon	William Moyer	E. H. King	D. D. Johnson	1924
142	Coln	J. A. McKinley	W. S. Shaffer	C. H. Waldruff	1924
143	Colesburg		J. C. Dow	J. R. Grimes	1924
144	College Springs			O. J. Miller	1924
145	Collins	L. W. Van Dran	J. Biesnecker	W. H. Thompson	1924
146	Colo	H. A. Bowers	H. E. Hanson	F. C. Perry	1924
147	Columbus City	W. G. Roberts	Wm. Deford	G. W. Weber	1924
148	Columbus Junction	Hal C. Walford	J. S. Bowiby	J. E. Coffin	1924
149	Conesville	F. W. Alexander	G. W. Frederick	E. L. Guild	1924
150	Conrad	R. McDaniels	W. A. Bates	F. C. Cooper	1924
151	Conway				
152	Coon Rapids*	F. M. Vantrump	John Hesser	G. F. Dahl	1924
153	Coppock				
154	Coralville*				
155	Correctionville	I. G. Eckhart	J. L. Dubois	I. E. Wesley	1924
156	Corwith	C. J. Nauman	W. F. French	R. J. Galloway	1924
157	Corydon	G. W. Walker	K. E. Sallman	F. B. Selby	1924
158	Cotter	G. B. Stapp	J. J. Roberts	Alfred Morgan	1924
159	Coulter	N. R. Christensen	C. Andersen	Ole Hansen	1924
160	Craig	F. L. Noah	J. Schmidt	J. F. Renken	1924
161	Crawfordsville	H. B. Graham	W. E. Anyel	L. L. Max	1924
162	Cromwell	John Kilgore	A. O. Cannon	M. A. Howell	1924
163	Crystal Lake	John Patreter	P. A. Gabrielson	C. M. Aurham	1924
164	Cumberland	C. C. Mills	W. A. Fahrion	C. P. Shearer	1924
165	Curlew	Chas. Gustafson	C. K. Ferguson	Ethel G. Easton	1924
166	Cushing	Wm. Krueger	E. H. Ohme	V. D. Vaughn	1924
167	Cylinder	Theo. DeMouth	C. E. Myers	Geo. Freeman	1924
168	Dakota City	Tom A. Robinson	August Luke	Robert Sayers	1924
169	Dallas	T. Klootwyke	I. M. Stillwell	J. B. Nelson	1924
170	Dallas Center	D. S. Atakey	Vera Collins	B. F. Schman	1924
171	Dana	E. F. Oley	Geo. H. Goodell	J. B. Brown	1924
172	Danbury	A. J. Biedmiller	J. C. Jacobsen	J. P. Mohr	1924
173	Danville	D. I. Kelly	R. M. Chambers	T. E. Halst	1924
174	Davis City	L. A. Brown	W. L. Severe	O. E. Shoemaker	1924
175	Dawson	J. E. Toile	L. M. Beck	E. Wilson	1924
176	Dayton	M. E. Leonard	O. S. Larson	T. W. Swanson	1924
177	Decatur City	M. E. Boatman	E. S. Morey	E. J. Holmes	1924
178	Dedham	Reed McMurray	L. M. Bahl	J. G. Schreck	1924
179	Deep River	Geo. Icenbice	F. F. Baustian	H. W. Hatter	1924
180	Defiance	Sam Schryver	R. D. Shepard	G. A. Justice	1924
181	Delaware	J. M. Kingsley	James Oaks	G. H. Pitcher	1924
182	Delhi	A. L. Clark	F. Lasker	A. J. Schmitt	1924
183	Delmar	O. W. Babcock	John A. Fitzpatrick	F. P. Goodjohn	1924
184	Deloit	John Dewitt	Gay R. Johnson	B. E. McKim	1924
185	Delphos	C. E. Hoover	I. F. Hillhouse	H. K. Seaton	1924
186	Delta	W. E. Tobin	C. C. Vernon	C. A. Burt	1924
187	Denver	H. O. Burns	R. H. Diekmann	Herman Kefe	1924
188	Derby	J. J. George	Bert Stock	Chas. E. Fulton	1924
189	De Soto	C. J. Jordan	J. A. Poike	R. R. Jordan	1924
190	De Witt	Phil Butterfuss	C. O. Christiansen	Paul Siegmund	1924
191	Dexter	W. D. Reed	H. D. Lenoher	Howard Calfee	1924
192	Diagonal	G. E. Prentiss	Leo Williams	Rolly R. Bailey	1924

\* Failed to Report.

## TOWN OFFICIALS—Continued

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Term expires
193	Dickens	C. E. Newton	C. M. Varney	E. R. Gint	1924
194	Dike	Hans Keisen	Ben H. Fletcher	E. P. Tobias	1925
195	Dixon	H. W. Melert	J. W. Schultz	P. J. Thode	1924
196	Dolliver	S. B. Reed	O. P. Stow	J. M. Gronstal	1924
197	Donahue	Geo. G. Holcomb	Frank C. Keppy	Louis A. Keppy	1924
198	Donnan	John H. Walker	Glen E. Finders	Aug. Begalske	1925
199	Donnellson	G. W. Matters	Edw. Miller	Herbert Lowenberg	1924
200	Doon		R. H. Armistead	E. C. Konleek	1924
201	Dougherty	Patrick Sweeney	M. P. Geary	C. H. Christians	1925
202	Dow City	E. R. Butterworth	E. G. Wiggins	E. E. Newkirk	1924
203	Dows	Wm. Meister	A. A. Diederich	A. J. Peterson	1924
204	Drakesville	A. L. Pratt	Ross Ogden	D. L. Hannah	1924
205	Dumont	John M. Peters	A. C. Harre	S. G. Barlow	1924
206	Duncombe	Peter Mallinger	R. C. Welland	V. Miller	1924
207	Dundee	H. W. Schure	C. B. Woodson	J. L. Gilbert	1924
208	Dunkerton	C. W. Smith	Louis Freese	J. A. Campbell	1924
209	Dunlap	John Huie	M. M. Rawlings	R. W. Wetengel	1924
210	Durant	Ed Denkmann	Paul Samberg	A. H. Wiebener	1924
211	Dyersville	H. B. Willenborg	W. C. Loosbrock	A. J. Drexler	1924
212	Dysart	E. E. Wieben	J. C. Marsan	Ervin Mueller	1924
213	Earlham	S. C. Welch	T. J. Beals	Scott Shifflett	1924
214	Earling	Paul Kenkel	J. J. Langenfeld	W. B. Ryan	1924
215	Earlville	H. J. Vanfleet	Wm. Hunt	Geo. Hunt	1924
216	Early	E. C. Fuller	Ray Stevens	S. L. Pulker	1924
217	Edgely	R. C. Palmer	I. S. Burton	H. H. Harrold	1924
218	Edenville	E. G. Beyr	A. F. Pike	H. F. Stouffer	1924
219	Edgewood	F. H. Stalnaker	F. T. Pilkington	M. G. Hagensick	1924
220	Elberon	James Jordan	Phillip J. Sevrk	E. P. Skrable	1924
221	Eldridge	Dr. Geo. W. Behrens	Fred H. Wiese	Hugo Kohl	1925
222	Elgin	F. W. Hughes	Sammel Mosby	Max Thoma	1924
223	Elkader	W. W. Davidson	H. L. Swenson	J. F. Maloy	1924
224	Elkhart	E. C. Cory	H. L. Gray	G. G. Cory	1924

225	Elk Horn	Jacob Pedersen	Hans Carstensen	Hans Petersen	1924
226	Elkport	George Kriebel	L. J. Sorenson	H. J. King	1924
227	Elliot	J. R. Meyers	C. H. Westrope	Arthur M. Smith	1924
228	Elliston	Geo. H. Price	S. H. Treichler	R. M. Overhalter	1924
229	Ellsworth	J. E. Peterson	O. A. Oragwick	G. C. Korew	1924
230	Elma	F. E. Howard	R. A. Healy	Sam Despres	1924
231	Ely	F. J. Krob	Louis W. Jonas	Jos. Becicka	1924
232	Emerson	H. W. Davis	P. A. Carson	John Carson	1924
233	Epworth	George Graham	J. L. Holland	C. B. Hanna	1924
234	Essex	J. C. Murray	F. E. Soderburg	C. E. Hanson	1924
235	Everly	F. W. Roberts	D. D. Treleven	E. H. Brettsprecher	1924
236	Extra	L. J. Oldaker	J. K. Vande Brake	J. M. Carlson	1924
237	Exline	Harvey Cochran	Eurus Johnson	T. O. Cline	1924
238	Fairbank	W. H. Miller	O. H. King	L. P. Davis	1924
239	Farley	P. J. Kelly	A. E. Kelly	J. L. Mahoney	1924
240	Farmersburg	L. W. Thompson	A. H. Oelke	C. H. Oelke	1924
241	Farmington	M. C. Handlon	H. F. Lanphere	A. H. Hartick	1924
242	Farmhamville	Chas. Beacham	Herbert Gustofsen	A. A. Nahnson	1924
243	Farragut	C. H. Stewart	W. S. Coy	Wm. Rogers	1924
244	Fayette	George Brown	J. W. Burget	F. E. Finch	1924
245	Penton	Theo. Bleckwenn	P. H. Bohn	Frank Bailey	1924
246	Ferguson	O. A. Johnson	F. W. King	J. A. Workman	1924
247	Fertile	C. M. Shelmis	H. E. Halverson	H. N. Bye	1924
248	Floris	G. H. Bolwar	D. T. Davis	Charley Skinner	1925
249	Floyd	Irwin R. Otto	W. H. Weil	J. L. Arlington	1924
250	Fonda	F. J. Kenning	I. W. Stewart	M. Royer	1924
251	Fontanelle	E. W. Adams	H. J. Stuhlmueller	C. A. Baker	1924
252	Fort Atkinson	Joseph A. Huber	Julius J. Chekal	Joseph Houdek	1924
253	Postoria	E. E. Bleeker	V. Clark	H. Munson	1924
254	Franklin	W. P. Smith	August Fey	O. J. Weber	1924
255	Fraser	John May	John Tuttle	Charles McIlrose	1924
256	Fredericksburg	P. E. Morf	Chas. F. Wesp	C. E. Leach	1924
257	Frederika	J. H. McDonald	Chas. Golding	K. H. Robde	1924
258	Fredonia				
259	Fremon	W. C. Wharton	C. J. Gunn	D. C. Rhoads	1924
260	Galt	R. B. Sellers	J. J. Howard	M. M. Potter	1924
261	Galva	Dr. A. M. Bilby	J. A. Haworth	G. E. Missidine	1924
262	Garber	J. H. Voss	Verdi O'Connor	Hattie Schepf	1925
263	Garden Grove	John Barbour	E. P. Morlan	H. J. Culver	1924
264	Garnaville	H. C. Kuenzel	Chas. Roggman	H. J. Winkler	1924
265	Garner	W. S. Pritchard	H. V. Reed	G. P. Schuber	1924
266	Garrison	H. J. Rosema	Geo. Stauffer	A. J. Donald	1924
267	Garwin	Will M. Rider	Earl Morrison	Edwin Beery	1924
268	Geneva	F. P. Finn	A. E. Larson	W. F. Davenport	1925
269	George	E. E. Klinkenberg	A. N. Snidt	H. D. Aykens	1924
270	Gilbert	O. A. Johnson	N. M. Houglund	R. M. Clark	1924
271	Gilbertville	Nick Kettmann	Frank Bornong	Jacob Schares	1925
272	Gilman	S. V. Chenoweth	Henry L. Leibrock	J. A. Small	1924

TOWN OFFICIALS

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## TOWN OFFICIALS—Continued

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REPORT ON MUNICIPAL FINANCES

TOWN OFFICIALS

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Number	Town	Mayor	Clerk	Treasurer	Term expires
273	Gilmore City	Chas. L. Jones	B. W. Rademacher	T. J. Calligan	1924
274	Gladbrook	W. G. Schneekloth	O. L. Larson	Harry Lundst	1924
275	Gidden	J. F. Grace	E. Mereness	Joe Bender	1924
276	Goldfield	D. Goodrich	W. M. Coons	M. F. Coons	1924
277	Goodells	Geo. O. Vance	J. D. G. Houghton	W. P. Butts	1924
278	Gooselake	P. E. Eggers	Gus O. Weller	H. C. Jepsen	1924
279	Gowrie	G. G. Wood	J. E. F. Johnson	C. A. Chaugren	1924
280	Gracklinger	Charley Jensen	J. B. Lamm	C. J. Skow	1924
281	Grafton	Frank Nacker	Peder M. Skram	H. C. Miller	1925
282	Graf	Peter Goetzinger	Mrs. W. W. Schmitt	Peter Even	1924
283	Grand Junction	Frank Griffin	F. J. Murdock	George Rice	1924
284	Grand Mound	John Melts	M. A. Carlsen	W. J. Dunker	1924
285	Grand River	Enos Mitchell	A. P. Williams	A. E. Blair	1924
286	Grandview	W. H. Dickerson	J. D. McCall	D. J. Higby	1925
287	Granger	W. D. Lytle	W. C. Stoner	J. P. Manning	1924
288	Grant	J. F. Mueller	S. E. Smith	F. S. Vetter	1924
289	Grant City	J. S. Birt	Wm. Shannon	L. H. Lee	1924
290	Granville	Henry Rieker	Aug. Luken	C. W. Brink, Jr.	1924
291	Gravely	F. A. Hines	W. B. Stewart	G. E. Smith	1924
292	Gray	Jno. P. Liken	B. A. Swart	E. C. Rice	1924
293	Greeley	P. H. Galer	C. Anderson	G. M. Hilsenbeck	1923
294	Greene	John Hesalroad	A. B. Mahnke	A. H. Nolterieke	1924
295	Greenfield	L. E. Foster	H. G. Spooner	M. R. McCollum	1924
296	Green Island	Theo. Martin	M. E. Burns	J. H. Chick	1924
297	Greenville	W. J. Skewis	Cloyd C. Chute	F. R. Banglof	1924
298	Grimes	H. P. Peltzman	A. E. Anlich	C. W. Moss	1925
299	Griswold	Wm. Kuester	C. E. Woodward	Ira L. Welch	1924
300	Grundy Center	W. F. Berry	E. V. McBroom	W. C. Morrison	1924
301	Gruver	Charles Higginbotham	C. L. Nasby	R. H. Yetter	1924
302	Guersey	W. E. Atherton	J. F. Cochran	G. W. Cook	1924
303	Guthrie Center	R. H. Cook	J. E. Batschelet	Addie Jacobs	1924
304	Guttenberg	Fred N. Friedlein	Alma Borchering		1924
305	Halbur	John Schenkelberg	M. J. Friedman	Wm. Elscheld	1924
306	Hamilton	J. M. Watts	Farnest Courtney	Charles W. Sisael	1925
307	Hancock	C. L. Sutton	E. F. Burgett	Adolph Nobrist	1924
308	Hanlontown	Fred Scott	C. H. Thompson	M. T. Rye	1924
309	Hansell	W. H. Harrison	S. F. Allen	J. V. Blackford	1925
310	Harcourt	Paul Nelson	Gerald Anderson	C. H. Swanson	1924
311	Hardy	W. D. Smith	Lothar M. Johnson	E. J. Hanson	1924
312	Harper	Mike Striegel	L. H. White	C. V. Striegel	1924
313	Harpers Ferry	John Wiedner	Noel J. Fravery	T. A. Houlihan	1924
314	Harris	H. P. Umland	A. D. Curtis	R. W. Webster	1925
315	Hartford	W. B. Schooler	H. Clay Scott	G. D. Schooler	1925
316	Hartley	Hugo Ewoldt	R. O. Humann	P. R. Patch	1924
317	Hartwick	Jas. O. Hallam	D. H. Benton	J. E. Pouike	1925
318	Harvey	W. E. Shadinger	K. H. Bean	M. J. Bayless	1924
319	Hastings	J. F. Lookabice	C. H. Baxter	R. S. McDonough	1924
320	Havelock	S. G. Johnson	J. H. Adams	W. Leister	1924
321	Hawkeye	Ed. R. Clark	H. F. Hanth	L. E. Bopp	1924
322	Hayesville	J. E. Ray	C. W. Carson	L. W. Knight	1925
323	Hazleton	P. E. Harrington	A. L. Nelson	C. I. Nelson	1925
324	Hedrick	F. D. Hinton	J. J. Jennings	E. R. Bowlin	1924
325	Henderson	J. R. Tibbles	G. T. Harover	M. C. Harover	1924
326	Hepburn	John W. Crain	J. L. Krall	J. R. Henderson	1924
327	Hills	Geo. Knebel	L. R. Carter	A. R. Wrede	1924
328	Hillsboro	T. G. Lagenby	Geo. Elmer	H. D. Tade	1925
329	Hinton	H. Dirks, Sr.	H. Dirks, Jr.	C. Dirks	1924
330	Holland	Aug. Fritz	H. G. Entrikin	Chas. Kastner	1924
331	Holstein	F. J. Hess	J. P. Sweeney	M. Clunen	1924
332	Holy Cross				
333	Hopeville	Will S. Beck	W. R. Reeve	B. W. Humphrey	1924
334	Hopkinton	A. J. Dyer	Homer M. Boyd	W. E. Loyd	1924
335	Hornick	Lewis Jungers	Stephen DeVries	Chas. Sheel	1924
336	Hospers	H. E. Bliker	Elmer Boeke	D. E. Byam, Sr.	1924
337	Hubbard	A. H. Brandhorst	A. B. Knudsen	H. R. Hollis	1924
338	Hudson	F. Gummik	P. H. Van Wyk	D. H. Wiesink	1924
339	Hull	H. T. Morford	Fred M. Eyster	Phaba D. King	1924
340	Humston	W. K. Hunt	H. B. Luckey	Fred Hurst	1925
341	Hurstville	O. J. Silverd	A. M. Silverd	M. H. Johnson	1925
342	Huxley	Henry Leonard	Bert Elliott	Jas. A. Gleason	1924
343	Imogene	C. Ladd	Geo. S. H. Sager	J. F. Jansen	1924
344	Inwood	Peter Berboit	J. F. Meyer	R. Hildman	1924
345	Iola	G. C. Knowlton	Wm. Taylor	F. T. Morris	1924
346	Ireton	T. J. Ryan	Ralph Grant	E. A. Gonkel	1924
347	Irwin	J. H. Hoyer	L. A. Knak	J. H. Meyer	1924
348	Jackson Junction	W. M. Ross	B. D. Estey	G. W. Heater	1925
349	Jamaica	J. W. Bennett	C. H. Howe	O. D. Wild	1924
350	Janesville	M. A. Wroten	Monroe H. Houser	C. L. Bright	1924
351	Jesup	William Anderson	Oscar I. Johnson	E. W. Knudsen	1924
352	Jewell Junction				

## TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Term expires
353	Joice	E. G. Arneson	Carl A. Granskou	C. A. Granskou	1924
354	Jolley	H. Morsitzer	D. K. Harris	J. H. Nutter	1924
355	Kalona	Ben Boone	V. D. Hochstetler	Gall M. Fry	1924
356	Kanawha	P. P. Henderson	Marion Robson	A. H. Alexander	1924
357	Kellerton	O. E. Johnson	M. L. Baker	E. B. Shekahl	1924
358	Kelley	V. B. Waers	H. L. Teale	G. L. Dickerson	1924
359	Kellogg	J. W. McCurdy	J. L. Johnson	L. L. Foster	1924
360	Kennett	C. R. Moberly	R. C. Birehard	F. V. Morgan	1924
361	Kent	T. S. Baken	A. M. Barth	G. C. Cleophas	1924
362	Kenwood Park	F. C. Locke	L. K. Storm	E. B. McIntire	1924
363	Keosauqua	H. C. Robbins	F. I. Miller	H. W. Clements	1924
364	Keota	J. A. Maitble	R. B. Kittle	J. L. Therne	1924
365	Kewick	G. C. Gilbert	H. W. Statler	G. N. Wales	1924
366	Keweenaw	A. A. Hungerford	C. M. Hummer	Russell Jarvis	1924
367	Keyston	Claus Koepe	Geo. Harder	J. F. Feverboch	1924
368	Kimballton	Thomas B. Thomsen	Hans Madsen	R. P. Larsen	1924
369	Kingsley	J. M. Wormley	W. R. Payne	Randolph Payne	1924
370	Kinross	A. C. Schanenberg	B. A. Fischer	Genevieve Fischer	1924
371	Kirkman	Clarence Jacobson	E. B. Tucker	Thos. N. Franklin	1924
372	Kirkville	Clark Anderson	W. Abegg	J. C. Kepler	1924
373	Kiron	I. A. Larson	Wm. Lindburg	N. P. Swanson	1924
374	Klemme	Frank Grotzmacher	A. J. Kudje	C. G. Waterman	1924
375	Klinerin	Carl G. Ballstadt	R. G. Brown	E. R. Palmer	1924
376	Knowlton	I. E. Varyan	A. A. Adams	D. M. Cornell	1924
377	Lacona	S. Chippis	G. F. Tilden	Jan. E. Bosley	1924
378	Ladora	Ira Wyant	C. H. Hawkins	H. G. Johnston	1924
379	Lakota	A. Whitlow	Wm. Turley	J. M. Tapoger	1924
380	Lake Mills	M. O. Backen	T. J. Severson	Aug. Sindt	1924
381	Lake Park	D. C. May	H. E. Jockheck	C. P. Therkelsen	1924
382	Lake View	O. P. Armstrong	R. G. Clark	Orta Teals	1924
383	Lamoni	G. W. Blair	Martin A. Hynden	E. A. Retz	1924
384	Lamont	W. D. Wilson	D. W. Rhines		1924

385	Lamotte	Wm. Moran	T. J. Lambe	J. C. Nemmers	1924
386	Lanesboro	A. A. Goff	Orrin Van Horn	T. F. Reid	1924
387	Lansing	A. M. Fellows	F. L. May	G. M. Kerndt	1924
388	LaPorte City	H. M. Ashley	E. Stebbins	Jas. O. Kober	1924
389	Larchwood	W. P. Peacock	W. P. Ashton	C. M. Petersen	1924
390	Larrabee	B. Gilbert	H. Hocken	H. Hocken	1924
391	Lathner	J. H. Tobias	A. H. Klusmeier	J. C. Sorenson	1924
392	Lattners				1924
393	Laurel	C. F. Toedt	Geo. W. Lant	Merle C. Patton	1924
394	Laurens	John Tjasson	A. D. Clausen	W. A. Newe	1924
395	Lawer	J. W. Lewis	S. A. Califf	John Eickhoff	1924
396	Lawton	C. J. Plumer	O. R. Hagblade	T. N. Grigg	1924
397	LeClaire				1924
398	Leclay	D. A. Carpenter	A. J. Galagan	Jess O'Keefe	1924
399	LeGrand	N. O. Keen	C. D. Harvey	E. L. York	1924
400	Lehigh	Nora E. Daniels	J. E. Lowrie	G. A. Lundberg	1924
401	Leighton	T. D. Behtema	H. W. Vander Linden	Wm. DeWitt	1924
402	Leland	E. G. McGrevey	A. D. Branstad	Mrs. A. Holland	1924
403	Lenox	G. W. Black	C. B. Cassill	N. E. Wright	1924
404	Leroy	J. B. Calhoun	D. S. Burbank	D. C. Thurlow	1924
405	Lester	Earl Gossman	H. A. Wick	B. C. Hewitt	1924
406	Lettsville	L. E. Parsons	A. E. Wils	M. J. McCormick	1924
407	Lewis	D. W. Hickman	A. B. Hardenbergh	Geo. J. Kenese	1924
408	Libertyville	M. B. Williams	John A. Glotfelty	V. D. Koons	1924
409	Lidderdale	John Thelen	C. H. Kraemer	E. H. Kettler	1924
410	Limespring	Burt Nagle	D. E. Horton	A. J. Cray	1924
411	Lincoln	Chas. F. Kewy	Henry Voss	A. M. Glog	1924
412	Linden	W. D. Westat	O. L. White	L. W. Flack	1924
413	Lineville	E. C. Varney	Howard Petty	Charles Saylor	1924
414	Linn Grove	J. A. Eastmen	C. A. Fulton	O. E. Anderson	1924
415	Lisbon	J. W. Hahn	C. R. Runke	John Auracher	1924
416	Liscomb	W. O. Van Voorhis	E. E. Prochaska	C. J. Small	1924
417	Little Port	Wm. C. Meese	H. E. Grother	G. C. Post	1924
418	Little Rock	L. W. Bauman	John Woodring	G. J. Hillsborough	1924
419	Little Sioux	N. P. Peterson	Geo. H. Gibson	Ada Murray	1924
420	Livermore	Ernest Boyd	Jno. A. Torine	Edw. Capesus	1924
421	Lockridge	Leland Lynn	V. O. Sodergren	R. A. Linderson	1924
422	Logan	L. R. Bolter	B. M. Terry	A. W. Gaines	1924
423	Lohrville	D. J. Wrenn	C. V. Sauer	C. M. Wrenn	1924
424	Lone Rock	J. G. Robinson	Ernest M. Jensen	C. F. Schults	1924
425	Lone Tree	J. R. Corbett	G. B. Kirchner	H. C. Buehl	1924
426	Long Grove	F. H. Anschutz	William Reimers	H. O. Brownlie	1924
427	Lorimer	J. F. Smith	R. E. Garrett	Dease Orr	1924
428	Lost Nation	L. M. Hall	F. W. Dickman	W. J. Schults	1924
429	Lovilla	W. F. Richmond	C. V. Sauer	C. M. Wrenn	1924
430	Lowden	A. L. Mensing	R. C. Meier	Ed. Reisinger	1924
431	Low Moor	R. E. Hutson	U. J. Howson	Geo. Crampton	1924
432	Luana	Fred A. Palas	W. J. Spiles	B. F. Overbeck	1924

\* Failed to Report.



## TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Term expires
433	Lucas	E. B. Morgan	M. J. Mitchell	E. S. Robinson	1924
434	Luther	Harvey Dorrell	W. M. McCabe	C. E. Barrell	1925
435	LuVerne	O. L. Genrich	W. H. Kaney	R. L. Pettzke	1924
436	Luxemburg	John H. Maiera	E. W. Hogan	C. J. Unga	1924
437	Luzerne	A. M. Roth	H. A. Stolper	M. Stodt	1924
438	Lynnvile	Harvey Gause	Will Albee	Roscoe Mary	1924
439	Lytton	L. G. Miller	H. F. Hull	D. R. Weasling	1924
440	Macedonia	O. A. Canoyer	P. H. Garden	Gertrude Galloway	1924
441	Macksburg	A. F. Harpole	H. M. Saxton	F. D. Ross	1924
442	Madrid	F. H. Graves	C. S. Adams	G. C. Carlson	1924
443	Magnolia	L. D. Brown	S. E. Cox	J. C. Arnold	1924
444	Malcom	John Elbehorn	L. E. Maxfield	W. F. Vogel	1924
445	Mallard	A. H. Randall	J. W. Johnson	Henry Hahn	1924
446	Maloy	C. A. Stickelman	H. L. Augustine	M. M. Shay	1924
447	Malvern	G. H. White	Y. H. Seaton	J. J. Wilson	1924
448	Manilla	W. E. Draper	R. W. Barber	Edw. H. Theobald	1924
449	Manly	Fred B. Logeman	Geo. A. Rusey	J. F. Schulte	1924
450	Manning	O. W. Emmons	C. A. Easterly	R. H. Wheeler	1924
451	Manson	P. J. Ring	Amy M. Haley	M. W. Fittz	1924
452	Mapleton	J. C. Hammond	Geo. A. Rice	W. T. Mitchell	1924
453	Marathon	E. E. Peterson	R. E. Carvey	R. H. Olney	1924
454	Marble Rock	F. E. Galas	H. O. Darland	H. B. Reia	1924
455	Marcus	R. J. Pattison	R. H. J. Patterson	W. L. Gund	1924
456	Marne	D. Polkingharn	H. A. Gill	John Beebee	1924
457	Marquette	John A. Lang	E. M. Donahue	E. Nicholson	1924
458	Martelle	Jas. E. Tracy	J. F. Brown	P. Hoffman	1924
459	Martinsburg	W. H. Kelley	R. L. Cuddy	W. J. Craig	1924
460	Martinsdale	Frank Lokeneg	Gale G. Marshall	J. S. Stenley	1924
461	Marysville	H. O. Davis	C. C. Kendall	W. W. Brady	1925
462	Masonville	P. H. Ferguson	Thos. E. Brady	M. Lillis	1924
463	Massena	Watt Devoll	E. E. Lien	W. S. Whitney	1924
464	Matlock	H. O. Tuttle	R. J. Hickman	John Westerman	1924
465	Maurice	Henry De Jong	John M. Mieras	F. N. Vos	1924
466	Maxwell	Isaac Fish	D. G. Douglass	O. W. Parker	1925
467	Maynard	E. H. Stewart	A. L. Evans	A. B. Blunt	1924
468	Marysville	Louis Meier	Louis Meier Jr.	Grover Meier	1924
469	McChalsburg	J. H. Galbreth	E. S. Genung	Thor Hegland	1925
470	McCausland	John Broderius	P. W. Lessin	Chas. Newell	1925
471	McClelland	J. R. Crawford	E. M. Witt	L. W. Barnes	1924
472	McGregor	J. A. Walter	F. R. Bartholomew	P. S. Richards	1925
473	McIntire	Jas. Fell	A. Gray	R. D. Williams	1924
474	Mechanicsville	John Secor	W. E. Davis	H. E. Gibaut	1924
475	Mediapolis	E. D. Trostle	J. E. Berry	E. R. Nordstrom	1924
476	Meibourne	W. H. Bolkenbacher	W. A. Sawtell	Al Sanderman	1924
477	Melcher	Peter Burt	W. F. Konrad	W. S. Wilson	1924
478	Melrose	Pat O'Connor	Jas. Curran	W. E. Parks	1924
479	Melvin	Wm. L. Robinson	Bert Harlan	A. B. Barnholdt	1924
480	Menlo	Robert T. Harris	W. H. Runwigg	E. G. Rigdon	1924
481	Meriden	A. B. Knox	Geo. W. Simpson	Geo. Olson	1924
482	Merrill	J. L. Jenkins	Frank Hafemann	J. C. Van Nimwegen	1924
483	Meservey	Harm J. Groen	Peter Meyer	K. Clarence Ruigh	1924
484	Meyer	Joseph Gerhartz	M. C. Carmody	Hubert Adams	1924
485	Middletown	C. W. Coad	Chas. Allen	D. G. Crawford	1924
486	Miles	A. C. Kellogg	E. A. Case	J. B. Whirgman	1924
487	Millford	E. A. Woods	J. M. Seaton	F. A. Heldridge	1924
488	Millersburg	S. H. Mann	D. O. Thatcher	I. E. McMurray	1925
489	Millerton	A. H. Quigley	A. C. Greenwill	Mrs. Lillie Clayton	1924
490	Mill	E. H. Goessling	D. A. Miller	W. D. Sharwood	1924
491	Milton	E. H. Little	A. H. Nelson	A. P. McQuile	1924
492	Minburn	J. A. Langer	P. H. Kasiske	A. A. Kaven	1924
493	Mingo	S. A. Boucher	O. H. Brown	S. W. Poorbaugh	1925
494	Mitchell	A. C. Bennett	Fred D. Cady	J. A. Klinger	1925
495	Mitchellville	A. Caron	W. H. Fenner	W. E. Gramer	1924
496	Modale	Earl Doty	J. Lightner	R. S. Sassaman	1924
497	Mondamin	P. P. Sublet	L. G. Meyer	P. J. Monow	1924
498	Moneta	Henry Killmer	J. B. Hubbard	P. M. Halbach	1924
499	Monmouth	L. L. Gee	W. F. Humphrey	K. B. Bristol	1924
500	Monona	Delbert W. Meier	W. H. Johnson	E. W. Rash	1924
501	Monroe	W. T. Walcott	C. F. Dickson	M. B. Livingston	1924
502	Montezuma	Geo. T. Jackson	R. L. Finney	C. P. Dickson	1924
503	Montour	C. J. Stevens	R. P. Allen	E. B. Crook	1924
504	Montrose	J. R. Beggs	F. M. Jones	J. L. Vanardoll	1924
505	Moorhead	J. D. Chapman	O. K. Olson	Harry Mortensen	1924
506	Moorland	J. A. Halligan	D. E. Bishop	G. A. Berry	1925
507	Moravia	C. M. McPartridge	W. B. Garvin	J. B. Suesel	1924
508	Morning Sun	W. C. Swan	H. R. Stock	A. Brown	1924
509	Morrison	A. H. Thomas	C. E. Evans	E. G. Ensminger	1924
510	Moulton	Geo. L. Bovard	H. L. Aldrich	Stuart R. Mace, Jr.	1924
511	Mt. Auburn	B. Albertson		P. L. Lupton	1924

## TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Term expires
513	Mt. Ayr	Geo. E. Wright	G. A. Lennant	C. G. Allen	1924
514	Mt. Sterling	W. B. Welch	E. J. Davis	A. A. Drummond	1924
515	Mount Union	H. G. King	W. R. Buchanan	A. L. Gibbs	1924
516	Mount Vernon	Thomas Rogers	N. B. Twohead	D. U. Van Meter	1924
517	Mt. Pleasant	W. H. Nichols	Don W. Wilkins	Miss Alice McElrath	1924
518	Murray	Wm. H. Nichols	W. C. Kendrick	C. A. Waters	1924
519	Nashua	Wm. Lunt	P. F. Brown	C. A. Waters	1924
520	New Albany	C. O. Keny	P. F. Brown	Geo. Strelitz	1925
521	New Albion	A. Greer	R. G. May	L. H. Hansen	1924
522	New Berlin	John W. Yoeman	R. G. May	A. H. Freiberg	1924
523	New Britain	W. T. Koenig	W. J. Holtz	E. W. Chaney	1924
524	New Canaan	R. H. Ward	C. M. Strumpf	E. W. Chaney	1924
525	New Hartford	R. H. Ward	C. M. Strumpf	A. T. Friedman	1924
526	New Liberty	A. L. Courtney	H. C. Diederich	Ado. Wise	1924
527	New London	Ellis Shore	R. O. Hicks	Miss Petzinger	1924
528	New Milford	Wm. Yager	R. O. Hicks	O. G. Walker	1924
529	New Sharon	B. A. Naber	J. E. W. Hill	C. F. Raab	1925
530	New Vienna	Geo. H. Braucht	Ray B. Waberg	J. L. Faugmann	1924
531	Nichols	W. E. Loeb	E. L. Sampson	F. C. Stiffer	1925
532	Nichols	W. E. Loeb	E. L. Sampson	H. Kirchner	1925
533	Nichols	W. E. Loeb	E. L. Sampson	C. N. Kennedy	1925
534	Nichols	W. E. Loeb	E. L. Sampson	C. N. Kennedy	1925
535	Nichols	W. E. Loeb	E. L. Sampson	C. N. Kennedy	1925
536	Nichols	W. E. Loeb	E. L. Sampson	C. N. Kennedy	1925
537	North Buena Vista	John J. Jeffries	Ernest H. Schmidt	Ray F. Schmidt	1924
538	North English	Frank Owen	E. J. Roe	Mike Engling	1924
539	North Liberty	John P. Maser	N. C. Carlson	Geo. E. Swain	1924
540	North Washington	John P. Maser	H. A. Wray	R. M. Work	1924
541	Northwood	E. M. Salin	Henry Maler	John Schumacher	1925
542	Norwalk	F. M. Willett	D. K. Brown	John Schumacher	1925
543	Norway	J. G. Benson	Edward Beyer	Geo. H. Desenberg	1925
544	Nunda	J. W. Hibbs	W. H. Shaw	J. H. Pickart	1924
				P. A. Gazz.	1925

545	Oakland	C. T. Hough	A. M. Cleveland	M. H. Evans	1924
546	Oakville	L. C. Williams	J. G. Waterhouse	C. D. King	1925
547	Oakwood	S. D. Spelmeyer	H. H. Kraver	C. D. King	1925
548	Oakwood	S. D. Spelmeyer	H. H. Kraver	C. D. King	1925
549	Oden	William Jones	O. D. Baker	W. R. Bick	1924
550	Okoboji	Clinton G. Murray	Roy R. Smith	Arnold Bookin	1924
551	Oke	W. E. Ewald	H. H. Smith	Geo. F. Art	1924
552	Olin	H. M. Carter	Gilbert Blayney	F. A. Morgan	1925
553	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
554	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
555	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
556	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
557	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
558	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
559	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
560	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
561	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
562	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
563	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
564	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
565	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
566	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
567	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
568	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
569	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
570	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
571	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
572	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
573	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
574	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
575	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
576	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
577	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
578	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
579	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
580	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
581	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
582	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
583	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
584	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
585	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
586	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
587	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
588	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
589	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
590	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
591	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924
592	Olin	H. M. Carter	Gilbert Blayney	N. C. Hall	1924



## TOWN OFFICIALS—Continued

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REPORT ON MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Year
563	Polk City	James Stippich	E. A. Landers	G. W. McLean	1924
564	Pomeroy	J. H. Baker	E. Bretthauer	R. C. Berry	1924
565	Popjoy	A. J. Fischer	E. H. Anderson	Albert Jacobson	1924
566	Portsmouth	J. W. Gaw	John Rosenthal	Leo. O. Boucher	1924
567	Postville	George W. Fay	William Shepherd	John J. Dolan	1924
568	Prairieburg	Frank J. Holub	John Yunker	J. R. Buckley	1924
569	Prairie City	E. H. Dowden	P. A. Haskins	A. E. Rooth	1924
570	Prescott	R. B. Terrell	Park Homan	F. H. Rodewald	1924
571	Preston	F. E. Tripp	L. E. Braunschweig	Wm. Briggs	1924
572	Primghar	C. D. Bourke	DeWitt Bragonier	Zack Suiter	1924
573	Princeton	Dr. John Knox	W. R. Alexander	W. W. Long	1924
574	Promise City	P. S. Green	Ruth King	J. A. Dastal	1924
575	Prodivin	E. J. Lukes	Claude L. Kimball	O. W. Matthews	1924
576	Pulaski	E. J. Schlotter		Harry Clark	1925
577	Quasqueton	Frank Adams			
578	Quincy				
579	Radeliff	LeRoy Anderson	G. H. Stenbery	H. A. Drake	1924
580	Rake	T. A. Rake	W. C. Sundermeyer	Oscar E. Quam	1924
581	Ralston	Fred Johnson	W. R. Tobin	Ed Bueneke	1924
582	Randall	E. C. Knight	W. D. Arthur	D. N. Holmes	1924
583	Randolph	J. W. Ditt	C. E. Ness	A. W. Pichter	1924
584	Rathbun	E. C. Koetting	Tony Chebuhar	Geo. H. Klobuchar	1925
585	Readlyn	E. G. Knief	J. H. Tegetmeyer	E. C. Stumm	1925
586	Reasnor	J. W. Tharp	Fred Varner	C. E. Coker	1925
587	Redding	J. M. Crouch	Ralph Smith		
588	Redfield	W. A. Gosale	Lynn Thomas	W. D. Scott	1924
589	Reinbeck	Fred Davis	B. B. Ferguson	E. P. Belber	1924
590	Rembrandt	G. A. Rystad	E. H. Edwall	D. W. Thomas	1925
591	Remsen	Barney Bunkers	A. Paschke	W. G. Sievers	1924
592	Renwick	J. H. Tanck	Fritz Britt	L. E. McDirmid	1924
593	Riceville	S. R. Ure	H. A. Yager	A. G. Dunton	1924
594	Richland				

595	Ricketts	P. H. Clausen	J. H. A. Christiansen	H. C. Lohman	1925
596	Ridgeway	O. O. Rue	Spencer Bakken	J. C. Carnes	1924
597	Rinard	John Parsons	Ben H. Cox	W. B. Mangeld	1924
598	Ringsted	R. M. Butler	S. C. Hoken	J. H. Vaneoy	1924
599	New Rippey	B. F. Osborn	J. M. Winchell	Victoria Griffin	1924
600	Riverside	A. Lear	Chas. Kinsey	D. A. Hess	1924
601	Riverton	C. A. Thornton	H. E. Wynn	G. W. Rogers	1924
602	Robins	Frank Leidigh	L. H. Snyder	I. C. Blinn	1924
603	Rock Falls	R. V. Wilkinson	E. L. White	R. W. Stewart	1924
604	Rockford	B. A. Wallace	R. E. Martens	J. Stohmer	1924
605	Rockingham	F. M. Merten	W. L. Hawley	J. C. Wiggerman	1924
606	Rock Valley	E. O. Suter	R. L. Halstead	Joe Gallagher	1924
607	Rockwell	John Johnson	R. A. Wellman	Ray Hoskins	1924
608	Rockman	H. F. Hilborn	Joseph Turner		
609	Rodney	Fred J. Willman	S. T. Van Dorn	O. S. Boyd	1924
610	Roland	Lars J. Skromme	Jeffrey Michaelson	M. W. Webb	1924
611	Rolle	P. A. McCray	W. S. Taylor	H. G. White	1924
612	Rome	Fremont Messer	Erle Brown	J. K. Busby	1924
613	Rose Hill	W. N. Wright	C. A. Sammons	W. R. McCallum	1924
614	Rowan	L. A. McCallum	Guy R. Sheldon	Clarence Piehl	1924
615	Rowley	W. W. Finch	C. Gunzenhauser	R. A. Miller	1924
616	Royal	W. G. Anderson	A. P. Rosendall	R. P. Leth	1924
617	Rudd	R. B. Clift	Fred O. Muller	W. B. Skinner	1924
618	Runnells	E. A. Cline	I. E. Brown	J. A. Hyndall	1924
619	Russell	L. W. Werts	H. H. Platts	P. F. Mortensen	1924
620	Ruthven	M. T. Washington	Poster Reed	A. H. Grimm	1924
621	Rutland	R. F. Gullixson	C. W. Hanson	F. L. Houston	1924
622	Ryan	W. J. Magird	J. E. Cody	A. N. Lund	1924
623	Saint Ansgar	T. A. Groth	C. T. Tollifson	G. E. Albee	1924
624	St. Anthony	Clyde Clark	Geo. H. Lane	W. D. Downs	1924
625	St. Charles	Laura M. Young	H. V. Brooks	Bank of St. Lucas	1924
626	St. Lucas	Jas. Greteman	Jos. Snaadt	John Christenson	1925
627	St. Olaf	O. K. Floug	P. K. Orvis	Frank Fritzjunker	1924
628	St. Paul	E. J. Panther	J. G. Kempker	W. G. Newsome	1924
629	Sabula	A. E. McBride	C. J. Thompson	C. H. Cook	1924
630	Salem	J. C. Fisher	C. Stueben	A. H. Granger	1924
631	Salls	N. I. Duhalme	Martin Every	J. A. Johnson	1924
632	Sanborn	B. M. Flint	N. A. Salon		
633	Sandyville				
634	Scarville	George Wuerflein	A. M. Larson	Theo T. Folken	1924
635	Schaller	Geo. J. Speaker	J. Theran Murray	Sam'l Habne	1924
636	Schleswig	H. A. Boyer	Otto A. Hollander	Peter C. Hollander	1924
637	Scranton	S. A. Augustus	J. F. Cameron	A. E. Adams	1924
638	Searsboro	Jas. M. Saunders	W. J. McNeil	I. S. Saunders	1924
639	Sergeant Bluffs	John Tone	F. L. McKinsbey	E. W. Tone	1924
640	Shambaugh	James P. Bates	R. J. Camp	J. W. Denney	1925
641	Shannon City	Frank Vorides	Ose M. Bates	E. L. Edwards	1924
642	Sharpsburg	J. E. Forsyth	P. L. Hamblin	C. H. Young	1924

\* Failed to Report.

TOWN OFFICIALS

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## TOWN OFFICIALS—Continued

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REPORT ON MUNICIPAL FINANCES

TOWN OFFICIALS

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Number	Town	Mayor	Clerk	Treasurer	Term Expires
673	Sheffield	H. A. Rust	Oliver Yelland	E. W. James	1924
674	Shelby	J. B. Beams	Hugo A. Ploem	O. Key Clark	1924
675	Sheldahl	H. S. Young	Wm. Peterson	Otto Kilen	1925
676	Shell Rock	Dan Jerolman	George Pohl	P. C. Harmon	1924
677	Shellsburg	J. M. Hayes	E. O. Bergen	M. O. Penrose	1924
678	Sherrill				
679	Sibley	W. B. Smith	R. D. Stewart	M. D. Brodt	1924
680	Sidney	R. A. Loller	R. E. Williams	Milton Estes	1924
681	Silver City	P. V. Plumb	R. P. Galt	C. H. Kruse	1924
682	Sioux Center	J. P. Schutt	P. B. Mow	Geo. De Ruyter	1924
683	Sioux Rapids	Chas. E. Pendleton	G. B. Hornor	F. C. Olson	1924
684	Slater	E. C. Rood	Andrew Maland	T. W. Kesson	1924
685	Sloan	A. L. Calderhead	S. J. Oliver	Jas. A. Myers	1924
686	Smithland	B. F. Brown	F. W. Jones	G. R. Taylor	1925
687	Soldier	Anton Lund	Clyde E. Dickenson	Harold O. Boe	1925
688	Solon	J. B. Randall	R. F. Helms	M. A. Randall	1924
689	Somers	A. C. McNeil		H. A. Wyatt	1924
690	South English	J. T. Claypool	V. Safourek	Theo. E. White	1924
691	Spillville	G. F. Heuser	A. A. Novak	F. M. Bernatz	1924
692	Spirit Lake	C. W. Price	C. E. Menor	L. A. Price	1924
693	Spragueville	Ben Downey	John N. Hutchins	Wm. F. N. Stromeyer	1925
694	Springbrook	J. E. Weis	George Gonner	Florian Schmidt	1925
695	Spring Hill	A. M. Weeks	E. E. Perkins	C. H. Townsend	1925
696	Springville	Samuel James Jr.	David S. Beck	L. N. Patten	1924
697	Stacyville	J. C. Smith	Joseph N. Wolf	A. J. Heimerman	1924
698	Stanhope	F. E. Ristrim	J. E. Hansen	E. J. Johnson	1924
699	Stanley	H. R. Canfield	R. D. Platt	Floyd Ingamells	1925
700	Stanton	O. W. Holtzman	Lloyd Peterson	J. S. Anderson	1924
701	Stanwood	C. W. Sialer	A. W. Bushnell	Otto Evers	1924
702	State Center	Albert Anselme	H. F. Bachman	Katherine Dikkut	1924
703	Steamboat Rock	Geo. Potzger	E. M. Gellhorn	E. Christians	1924
704	Stockport	A. R. Hiatt	Earl Russell	J. T. McGlothlen	1925
705	Stockton	H. Anderson	G. W. Jost	A. F. Laverinz	1924
706	Story City	J. H. Jacobson	A. Williamson	A. M. Henderson	1924
707	Stout	John Hempen	P. J. DeBeer	H. Andreesen	1924
708	Stratford	G. F. Hook	R. P. Martens	C. L. Rodine	1924
709	Strawberry Point	J. B. Anderson	E. H. Hoag	M. F. Harwood	1924
710	Struble	Henry R. Ahmson	Ed. Garding	Kaiser	1924
711	Sully	F. C. Andreas	J. C. Coleman	P. C. Wille	1925
712	Sumner	H. H. Wiemann	E. A. Wisner	W. A. Hoyer	1924
713	Superior	A. C. Bungle	E. L. Briggs	Chara Garling	1924
714	Sutherland	T. D. Kas	A. H. Schultz	C. P. Jordan	1924
715	Swaledale	C. C. Jindrich	W. O. La Duke	Chas. England	1924
716	Swan	Almeda Broun	C. L. Mix, Jr.	C. L. Mix	1924
717	Swea City	Jas. M. Dye	S. P. Eckholm	W. E. Carlson	1924
718	Tabor	M. L. Lyman	John Barbour	Dayne Williams	1924
719	Templeton	Jno. Bieri	J. W. Berger	Frank Gretelman	1924
720	Tennant	E. R. Keppler	Warren F. Miller	P. A. Emery	1925
721	Terrill	C. H. Hewitt	Ralph J. Kutz	Roy Lewis	1924
722	Thayer	L. W. Garrek	A. McChesney	W. A. Wright	1924
723	Thompson	Harry Wigfield	J. E. Helgeson	H. W. Nelson	1924
724	Thor	H. K. Knutson	J. H. Keith	J. E. Sonning	1924
725	Thornburg	Rudolph Draeger	C. C. Caughey		1924
726	Thornton	H. O. Young	E. R. Alberty	H. J. Biewett	1924
727	Thurman	W. M. Leeka	J. H. Leeka	F. H. Steele	1924
728	Tiffin	E. J. Saxton	R. Long	J. A. James	1925
729	Tingley	Dr. H. Whisler	D. L. McClure	J. E. Pierce	1924
730	Tiooks	W. C. Gallmeyer	Wm. Boyken	John Pink	1924
731	Toronto	Herman Endorf	N. J. Edwards	J. O. Devitt	1924
732	Tracer	E. C. Findley	T. F. Stoakes	R. J. Smith	1924
733	Treosor	R. H. Steubens	John H. Kathmann	N. Schumacher	1924
734	Trippoli	H. C. Moeller	J. B. Franklin	H. H. Severman	1924
735	Truesdale	M. P. Kennedy	M. T. Fletcher	H. R. Bortcheer	1924
736	Truro	W. A. Broeshow	P. E. Gasst	M. S. Coeger	1924
737	Turin	Mark Heldt	J. E. Bennett	Chas. Fisher	1924
738	Udell	V. M. Arbuckle	S. A. Kinion	Dr. J. A. Replogle	1924
739	Underwood				
740	Union	J. P. Johnson	H. E. Humphrey	D. D. Reynold	1924
741	Unionville	C. I. Harrison	Claude Underwood	Glenn Liggett	1924
742	University Park	Geo. Bisinger	Herbert C. Glock	Henry Hahn	1925
743	Urbana	Wm. Todd	D. L. Piper	R. W. Remer	1924
744	Urbandale	Chas. O. Pamphle	Geo. W. Dickey	Murdo MacRae	1924
745	Ute	W. C. Kitchens	M. Wilsey	A. M. Albertson	1924
746	Vail	Adam Short	M. J. Managhan	C. P. Lorenzen	1924
747	Valeria	Guy E. Kline	C. Stanley	Guy E. Kline	1925
748	Van Horne	C. W. Grady	Chas. B. Barlow	J. C. Bruger	1924
749	Van Meter	A. S. Platt	L. D. Fisher	C. Dunn	1924
750	Van Wert	Geo. Johnson	R. H. Johnson	E. E. Peterson	1924
751	Varina	A. C. Hauck	F. D. Mongold	H. C. Bierwirth	1925

† Dissolved.

\* Failed to Report.



## TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Term expires
752	Victor	John C. Hinrichs	T. A. Lane	H. W. Chittenden	1924
753	Vincent	D. C. Short	R. P. Keith	Geo. A. Olson	1923
754	Vining	John Riha	James Hrabak	H. H. Ziskovsky	1925
755	Volga City	H. L. Gifford	Karl J. Konzen	H. C. Andrae	1924
756	Wadena	F. H. Meyer	W. F. Moore	J. O. Probert	1924
757	Walcott	E. Werner	A. M. Sinal	Norman Leabo	1924
758	Wadena	William Tremor	J. Theron Holloway	Theo. W. Hawkinson	1924
759	Wallingford	J. O. Kasa	J. A. Nelson	Odel Kasa	1924
760	Wall Lake	E. R. Frazier	P. Anderson	C. M. Herrig	1924
761	Walnut	B. B. Nissen	J. L. Bunker	W. F. Burke	1924
762	Wapello	John G. Keck	Nellie Hale	R. D. McCullough	1924
763	Washta	James Robertson	O. E. Hess	L. S. Munson	1924
764	Waterville	B. J. Dillon	O. E. Haas	Peter Arneson	1924
765	Wanona	H. H. Bidding	H. A. Hurd	Joe Kelly	1924
766	Waukeo	Dr. T. S. Jones	O. O. Bennett	Freeman Snow	1924
767	Wayland	J. E. Luelien	Ray Roth	Ed Wittrig	1924
768	Webb	E. A. Howe	E. T. Floren	E. N. McMullen	1924
769	Webster	Chas. Snakenberg	J. P. Heyman	L. L. Likks	1925
770	Weldon	Pete Huddleston	H. C. Woodbury	L. M. Parr	1925
771	Wellman	Jos. McClelland	J. A. Dodds	H. B. Knight	1924
772	Wellsburg	D. J. Peters	G. H. Geerdes	H. J. Perriehs	1924
773	Welton	A. Dan	D. H. Bernick	J. J. Dickman	1924
774	Wesley	L. D. Williams	Fred A. Diekmann	Henry Kunz	1924
775	West Bend	C. W. Moore	C. O. Miller	F. E. Borden	1924
776	West Branch	T. A. Moore	Bena Spalding	F. L. Pearson	1924
777	West Burlington	Thomas McCaw	H. E. Norberg	W. J. Greselman	1924
778	West Chester	H. P. Augustine	F. A. Sherbeck	L. P. Jackson	1925
779	Westfield	D. P. Connolly	Thos. Hanes	F. P. Mills	1924
780	Westgate	H. J. Koelling	W. P. Klammer	W. P. Kollman	1924
781	West Liberty	J. E. McIntosh	Chas. J. Mackey	Ray Whitacre	1924
782	West Mitchell	George Walter	George Weiss	Henry Indra	1925
783	Westphalia	Jacob Langenfeld	Wm. J. Schulte	Tony J. Schmitz	1924
784	West Point	Joseph Vonderhaar	John Walljasper	Lloyd F. Frye	1924
785	West Side	E. B. Spottswood	E. J. Peters	J. H. Peters	1924
786	West Union	Frank Morrison	W. M. Knox	W. W. Wright	1924
787	Wheatland	August Jepps	C. J. Hoker	Henry Guenther	1924
788	Whiting	C. G. Holmes	C. O. Easton	N. W. McElreath	1924
789	Whittemore	H. S. Dailey	R. H. Finner	Mark Boyle	1924
790	Whitten	J. P. Thompson	O. P. Long	T. P. Rennolds	1924
791	Willey	M. A. Schemel	John B. Grefeman	Bern. Hackfort	1924
792	Williams	Wm. J. Foran	O. M. Trumbauer	John McCarley	1924
793	Williamsburg	Geo. Rannick	Frances R. Kelley		1924
794	Wilton Junction	Jas. Enke	C. W. Larkin	C. J. Hinkle	1924
795	Winfield	D. M. Love	J. B. Ryan	L. N. Norman	1924
796	Winthrop	C. W. McDermott	A. D. Gloe	Ed. M. Blakesley	1924
797	Wiota	J. H. Bode	M. J. Mertz	C. L. Cunningham	1924
798	Woden	A. E. DeCoe	H. R. Haight	Geo. W. Coe	1924
799	Woodbine	G. O. Barber	A. I. Ecklund	H. Oehert	1924
800	Woodburn	S. W. Shutes	H. R. Chamberlin	F. C. Bengtson	1924
801	Woodward	J. D. Reed	D. H. Huff	Frank Smalley	1924
802	Woolstock	H. A. Schwegen	Jno. Kraus	Edw. Tobin	1924
803	Worthington	E. M. Babcock	D. A. White	J. S. Robertson	1924
804	Wyoming	W. T. Strook	H. C. Bartholow	R. E. Caslow	1924
805	Yale	Wm. Krett	H. J. Bieman	Virgil S. Lee	1924
806	Yetter	J. F. Bening	Otto Herzberg	Cecil Gwynn	1925
807	Yorktown	John Tisdale	J. C. Allen	H. G. Van Orsdel	1924
808	Zearing	R. J. Kennedy	Jos. M. Newgard	Geo. Kifer	1924
809	Zwingle				

\*Failed to report.